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CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, April 28, 1995

Ottawa, le 28 avril 1995

Subject

Changes to the NAFTA Rules of Origin Regulations

In light of the implementation of the *Agreement Establishing the World Trade Organization (WTO)*, new tariff items have been created. On December 20, 1994, Order in Council P.C. 1994-2153 was passed to amend Section IV of Schedule I to the *NAFTA Rules of Origin Regulations* accordingly. The text of the Order in Council read as follows:

"HIS EXCELLENCY THE GOVERNOR GENERAL IN COUNCIL, on the recommendation of the Minister of Finance, pursuant to subsection 95(2) of the *Customs Tariff*, is pleased hereby to amend the *NAFTA Rules of Origin Regulations*, made by Order in Council P.C. 1993-2186 of December 29, 1993, in accordance with the schedule hereto, effective on the day on which section 8 of an Act to implement the *Agreement Establishing the World Trade Organization*, being chapter 47 of the *Statutes of Canada, 1994*, comes into force."

Attached as Appendix A of this Notice is the text of the Schedule to the subject Order in Council, which sets out the amendments made to the six rules of origin found in Section IV of Schedule I of the Regulations.

Other changes were also made to paragraphs 5(4)(a) and (b) of the same Regulations and have already been put into effect, although not yet reflected in Order in Council. These changes are included into Appendix B of this Notice.

Objet

Changements au Règlement sur les règles d'origine (ALÉNA)

Dans le contexte de la mise en oeuvre de l'*Accord instituant l'Organisation mondiale du commerce (OMC)*, de nouveaux numéros tarifaires ont été créés. Le 20 décembre 1994, le décret du conseil C.P. 1994-2153 a été adopté pour modifier la section IV de l'annexe I du *Règlement sur les règles d'origine de l'ALÉNA* en conséquence. Le texte de ce décret se lisait comme suit :

«Sur recommandation du ministre des Finances et en vertu du paragraphe 95(2) du *Tarif des douanes*, il plaît à Son Excellence le Gouverneur général en conseil de modifier, conformément à l'annexe ci-après, le *Règlement sur les règles d'origine (ALÉNA)*, pris par le décret du conseil C.P. 1993-2186 du 29 décembre 1993, lesquelles modifications entrent en vigueur à la date d'entrée en vigueur de l'article 8 de la Loi portant sur la mise en oeuvre de l'*Accord instituant l'Organisation mondiale du commerce*, chapitre 47 des *Lois du Canada (1994)*.»

Vous trouverez à l'appendice A de cet avis, le texte de l'annexe du décret qui explique les modifications aux six règles d'origine de la section IV de l'annexe I du Règlement.

D'autres modifications ont aussi été apportées aux alinéas 5(4)a) et b) du Règlement et sont déjà en vigueur, bien qu'elles n'apparaissent pas encore dans un décret. Vous trouverez ces modifications dans l'appendice B de cet avis.



Any questions concerning the above should be directed to:

Revenue Canada
Trade Administration
Branch
Origin Determination Directorate
Ottawa ON K1A 0L5

Attention: Charles St-Jean
(613) 954-7026


Pour de plus amples renseignements à cet égard, veuillez communiquer avec :

Revenu Canada
Direction générale de l'administration
des politiques commerciales
Service de la détermination de l'origine
Ottawa ON K1A 0L5

À l'attention de Charles St-Jean
(613) 954-7026

APPENDIX A

APPENDICE A



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APPENDIX A

SCHEDULE

1. Tariff item Nos. 1901.20.11 and 1901.20.21 and the rule applicable to them in Chapter 19 of Section IV of Schedule I to the *NAFTA Rules of Origin Regulations* are replaced by the following:

1901.20.11,
1901.20.12,
1901.20.21,
1901.20.22 A change to tariff item No. 1901.20.11, 1901.20.12, 1901.20.21 or 1901.20.22 from
any other chapter, except from Chapter 4.

2. Tariff item No. 1901.90.31 and the rule applicable to it in Chapter 19 of Section IV of Schedule I to the Regulations are replaced by the following:

1901.90.31,
1901.90.32,
1901.90.33,
1901.90.34,
1901.90.39 A change to tariff item No. 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 or
1901.90.39 from any other chapter, except from Chapter 4.

3. Tariff item No. 2106.90.32 and the rule applicable to it in Chapter 21 of Section IV of Schedule I to the Regulations are replaced by the following:

2106.90.31,
2106.90.32,
2106.90.33,
2106.90.34,
2106.90.35 A change to tariff item No. 2106.90.31, 2106.90.32, 2106.90.33, 2106.90.34 or
2106.90.35 from any other chapter, except from Chapter 4 or tariff item No. 1901.90.31,
1901.90.32, 1901.90.33, 1901.90.34 or 1901.90.39.

4. Schedule I to the Regulations is amended by adding the following in numerical order:

2106.90.93,
2106.90.94,
2106.90.95 A change to tariff item No. 2106.90.93, 2106.90.94 or 2106.90.95 from any other
chapter, except from Chapter 4 or tariff item No. 1901.90.31, 1901.90.32, 1901.90.33,
1901.90.34 or 1901.90.39.

APPENDICE A

ANNEXE

1. Les numéros tarifaires 1901.20.11 et 1901.20.21 et la règle qui s'y applique, au chapitre 19 de la section IV de l'annexe I du *Règlement sur les règles d'origine (ALÉNA)*, sont remplacés par ce qui suit :

1901.20.11,	
1901.20.12,	
1901.20.21,	
1901.20.22	Un changement aux numéros tarifaires 1901.20.11, 1901.20.12, 1901.20.21 ou 1901.20.22 de tout autre chapitre, sauf du chapitre 4.

2. Le numéro tarifaire 1901.90.31 et la règle qui s'y applique, au chapitre 19 de la section IV de l'annexe I du même règlement, sont remplacés par ce qui suit :

1901.90.31,	
1901.90.32,	
1901.90.33,	
1901.90.34,	
1901.90.39	Un changement aux numéros tarifaires 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 ou 1901.90.39 de tout autre chapitre, sauf du chapitre 4.

3. Le numéro tarifaire 2106.90.32 et la règle qui s'y applique, au chapitre 21 de la section IV de l'annexe I du même règlement, sont remplacés par ce qui suit :

2106.90.31,	
2106.90.32,	
2106.90.33,	
2106.90.34,	
2106.90.35	Un changement aux numéros tarifaires 2106.90.31, 2106.90.32, 2106.90.33, 2106.90.34 ou 2106.90.35 de tout autre chapitre, sauf du chapitre 4 ou des numéros tarifaires 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 ou 1901.90.39.

4. L'annexe I du même règlement est modifiée par adjonction, selon l'ordre numérique, de ce qui suit :

2106.90.93,	
2106.90.94,	
2106.90.95	Un changement aux numéros tarifaires 2106.90.93, 2106.90.94 ou 2106.90.95 de tout autre chapitre, sauf du chapitre 4 ou des numéros tarifaires 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 ou 1901.90.39.

APPENDIX A — con.

5. Tariff item No. 2202.90.40 and the rule applicable to it in Chapter 22 of Section IV of Schedule I to the Regulations are replaced by the following:

2202.90.41,	
2202.90.42,	
2202.90.43,	
2202.90.49	A change to tariff item No. 2202.90.41, 2202.90.42, 2202.90.43 or 2202.90.49 from any other chapter, except from Chapter 4 or tariff item No. 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 or 1901.90.39.

6. Tariff item Nos. 2309.90.31 and 2309.90.32 and the rule applicable to them in Chapter 23 of Section IV of Schedule I to the Regulations are replaced by the following:

2309.90.31,	
2309.90.32,	
2309.90.33,	
2309.90.35,	
2309.90.36	A change to tariff item No. 2309.90.31, 2309.90.32, 2309.90.33, 2309.90.35 or 2309.90.36 from any other heading No., except from Chapter 4 or tariff item No. 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 or 1901.90.39.

APPENDICE A — suite

5. Le numéro tarifaire 2202.90.40 et la règle qui s'y applique, au chapitre 22 de la section IV de l'annexe I du même règlement, sont remplacés par ce qui suit :

2202.90.41,

2202.90.42,

2202.90.43,

2202.90.49

Un changement aux numéros tarifaires 2202.90.41, 2202.90.42, 2202.90.43 ou 2202.90.49 de tout autre chapitre, sauf du chapitre 4 ou des numéros tarifaires 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 ou 1901.90.39.

6. Les numéros tarifaires 2309.90.31 et 2309.90.32 et la règle qui s'y applique, au chapitre 23 de la section IV de l'annexe I du même règlement, sont remplacés par ce qui suit :

2309.90.31,

2309.90.32,

2309.90.33,

2309.90.35,

2309.90.36

Un changement aux numéros tarifaires 2309.90.31, 2309.90.32, 2309.90.33, 2309.90.35 ou 2309.90.36 de toute autre position, sauf du chapitre 4 ou des numéros tarifaires 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 ou 1901.90.39.

APPENDIX B

APPENDICE B

APPENDIX B

APPENDICE B

Paragraphs 5(4)(a) and (b) of the *NAFTA Rules of Origin Regulations* are replaced by the following:

(a) a non-originating material of Chapter 4 or tariff item Nos. 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 and 1901.90.39 that is used in the production of a good of Chapter 4;

(b) a non-originating material of Chapter 4 or tariff item Nos. 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 and 1901.90.39 that is used in the production of a good of any of tariff item Nos. 1901.10.31, 1901.20.11, 1901.20.12, 1901.20.21, 1901.20.22, 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 and 1901.90.39, heading No. 21.05 and tariff item Nos. 2106.90.31, 2106.90.32, 2106.90.33, 2106.90.34, 2106.90.35, 2106.90.93, 2106.90.94, 2106.90.95, 2202.90.41, 2202.90.42, 2202.90.43, 2202.90.49, 2309.90.31, 2309.90.32, 2309.90.33 and 2309.90.35.

Les alinéas 5(4)a) et b) du *Règlement sur les règles d'origine (ALÉNA)* sont remplacés par ce qui suit :

a) aux matières non originaires du chapitre 4 ou des numéros tarifaires 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 et 1901.90.39 qui sont utilisées dans la production d'un produit du chapitre 4;

b) aux matières non originaires du chapitre 4 ou des numéros tarifaires 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 et 1901.90.39 qui sont utilisées dans la production d'un produit de l'un des numéros tarifaires 1901.10.31, 1901.20.11, 1901.20.12, 1901.20.21, 1901.20.22, 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 et 1901.90.39, de la position 21.05 ou des numéros tarifaires 2106.90.31, 2106.90.32, 2106.90.33, 2106.90.34, 2106.90.35, 2106.90.93, 2106.90.94, 2106.90.95, 2202.90.41, 2202.90.42, 2202.90.43, 2202.90.49, 2309.90.31, 2309.90.32, 2309.90.33 et 2309.90.35.





CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, August 7, 1995

Ottawa, le 7 août 1995



Subject

Inclusion of Horticultural Products into Schedule I of the Determination Country of Origin for the Purpose of Marking Goods (NAFTA and non-NAFTA) Regulations

This notice is to advise all interested parties that Schedule I of the *Determination Country of Origin for the Purpose of Marking Goods* (NAFTA and non-NAFTA) regulations was amended on July 26, 1995, to include horticultural products. The requirement to mark the country of origin on the horticultural products listed in Schedule I will be implemented on August 15, 1995.

The following list of products will be included in Schedule I to the *Determination of Country of Origin for the Purpose of Marking Goods* regulations, non-NAFTA countries, immediately after item 5, and in Schedule I to the *Determination of Country of Origin for the Purpose of Marking Goods* regulations, NAFTA countries, immediately after item 6.

Horticultural Products

- Tubers, tuberous roots and rhizomes, dormant, in growth or in flower, of paeonias
- Tubers, tuberous roots, corms, crowns and rhizomes, dormant, or irises or other perennials, except begonias
- Tubers, tuberous roots, or rhizomes, in growth or in flower, of begonias
- Bulbs, dormant or in growth, except tulip bulbs

Objet

Ajout de produits horticoles dans l'annexe I du pays d'origine pour fins de marquage des marchandises Règlement sur la désignation aux fins de marquage du pays d'origine des marchandises (pays ALÉNA et non ALÉNA)

Le présent avis a pour but d'informer tous les intéressés que, le 26 juillet 1995, l'annexe I du *Règlement sur la désignation aux fins de marquage du pays d'origine des marchandises* (Pays ALÉNA et non ALÉNA) a été modifiée pour inclure les produits horticoles. Le 15 août 1995, l'exigence de marquer du pays d'origine les produits horticoles énumérés à l'annexe I entrera en vigueur.

La liste des produits ci-dessous sera comprise dans l'annexe I du *Règlement sur la désignation aux fins de marquage du pays d'origine des marchandises* (Pays non ALÉNA), immédiatement après l'article 5, et dans l'annexe I du *Règlement sur la désignation aux fins de marquage du pays d'origine des marchandises* (Pays ALÉNA) immédiatement après l'article 6.

Produits horticoles

- Oignons, racines tubéreuses et rhizomes, en repos végétatif, en végétation ou en fleur, de pivoines
- Oignons, racines tubéreuses, tiges bulbeuses, griffes et rhizomes, en repos végétatif, d'iris ou d'autres plantes vivaces, à l'exception des bégonias
- Oignons, racines tubéreuses ou rhizomes, en végétation ou en fleur, de bégonias
- Bulbes, en repos végétatif ou en végétation, à l'exception des bulbes de tulipes

- Unrooted cuttings or slips of fruit or nut trees, shrubs or bushes
- Trees, shrubs, bushes, vines, or seedling stock, grafted or not, including those capable of bearing fruits.
- Christmas trees, rooted or unrooted
- Rose bushes, grafted or not, except cut roses.

In order to assist interested parties in the identification of the goods listed in the new Horticultural product category, the following definitions have been obtained from the Canadian Nursery Trade Association in an attempt to ensure the harmonious, clear, interpretation of the products listed in the Schedule.

Tubers

A short, thick, fleshy, usually but not always underground stem or branch bearing buds (eyes) that serve as storage organs (for example Begonia).

Tuberous roots

Large fleshy roots bearing or producing tubers (for example tuberous begonia, spider plants).

Rhizomes

Rootstock, usually an underground rootlike stem on or under the ground that sends up a succession of leaves or stems at the apex and emitting roots from the lower side (for example Dogwood, German Iris).

Corms

A solid, swollen part of a stem, usually underground, as the so-called "bulb" of Crocus and Gladiolus (for example Crocus, Gladiolus).

Crowns (also known as Corona)

The base of a plant, where the stem and root meet; part of a rhizome with a large bud, suitable for propagation; a circular appendage, or a circle of appendages; in a flower, an outgrowth of the perianth, or the staminal circle or a cluster of small cells crowning the oogonium.

August 7, 1995

- Boutures non racinées ou greffons d'arbres, arbustes, arbrisseaux ou buissons fruitiers
- Arbres, arbustes, buissons, vignes, ou plants, greffés ou non, y compris ceux capables de porter des fruits
- Arbres de Noël, racinés ou non racinés
- Rosiers, greffés ou non, à l'exception des roses coupées.

Afin d'aider les parties intéressées à identifier les marchandises énumérées dans la nouvelle catégorie de produits horticoles, les définitions énoncées ci-après ont été obtenues de la Canadian Nursery Trade Association en vue d'assurer une interprétation harmonieuse et précise des produits figurant à l'annexe.

Oignons

Une tige ou branche, courte, épaisse, charnue, habituellement, mais pas toujours, souterraine portant des bourgeons (oeil) qui servent d'organes de réserve (par exemple bégonias).

Racines tubéreuses

De grandes racines charnues portant ou produisant des oignons (par exemple bégonias tubéreux, plantes araignée).

Rhizomes

Porte-greffe, usuellement une tige souterraine ressemblant à une racine hors terre ou souterraine qui fait monter une succession de feuilles ou de tiges au sommet et émettant des racines à la partie inférieure (par exemple cornouiller, iris d'Allemagne).

Tiges bulbeuses

Une partie solide et gonflée d'une tige, normalement souterraine, comme le soit-disant «bourgeon» de crocus et de glaïeul (par exemple crocus, glaïeul).

Griffes (aussi reconnues comme coronules)

La base d'une plante, là où la tige et la racine se rejoignent; partie d'un rhizome avec un grand bourgeon, propice au bouturage, un appendice circulaire, ou un cercle d'appendices, en fleur, une excroissance du périanthe, ou le cercle staminal ou un groupe de petites cellules couronnant l'oogone.

Le 7 août 1995

Method and Manner of Marking Horticultural Products (Nursery Stock)

In general, the method and manner of marking goods from both NAFTA and non-NAFTA countries must clearly indicate the country of origin of the goods. The marking of the goods should be legible, sufficiently permanent and capable of being easily seen during normal handling of the goods or their container. Any reasonable method of marking that will remain on the good or its container (where applicable) until the product reaches the ultimate purchaser or recipient is acceptable. Horticultural products (Nursery Stock products) will be subject to these marking requirements.

For more information, you may consult the Guidelines and General Information section of our departmental directive D11-3-1 *Marking of Imported Goods*. Under the Method and Manner of Marking heading beginning on page 17, through to and including paragraph 32 on page 22, information regarding the acceptable method and manner of marking is explained.

Additional Information

The above-mentioned amendments to the regulations will be reflected in the next revision of our departmental directive, D-11-3-1. If, however, you require additional information regarding the marking of a product within the Horticultural Product category, or information regarding any other administrative aspect of the program, you may wish to contact the Regional Marking Expert in one of the customs offices. (A list of the Regional Marking Experts and their telephone numbers is attached.)

Méthodes et règles de marquage des produits horticoles (matériel de reproduction en pépinière)

En règle générale, la méthode et la règle de marquer les marchandises, et de pays ALÉNA et de pays non ALÉNA, doivent clairement indiquer le pays d'origine des marchandises. Le marquage des marchandises doit être lisible, suffisamment permanent et capable d'être vu facilement durant la manutention des marchandises ou de leur conteneur. Est acceptable, toute méthode raisonnable de marquage, qui restera sur la marchandise ou sur son conteneur (selon le cas) jusqu'à ce que le produit se retrouve chez l'acheteur ultime ou chez le récipiendaire. Le rajout de produits horticoles (matériel de reproduction en pépinière) sera assujéti à ces exigences de marquage.

Pour obtenir de plus amples renseignements, vous pouvez consulter les sections réservées aux lignes directrices et renseignements généraux de notre directive ministérielle, le D11-3-1 *Marquage des marchandises importées*. Sous l'en-tête Méthodes et règles de marquage, commençant à la page 17 allant jusqu'au paragraphe 32 de la page 22 inclusivement, vous trouverez l'explication des méthodes et des règles acceptables en matière de marquage.

Renseignements supplémentaires

La nouvelle version de la directive ministérielle D11-3-1 comprendra les modifications apportées au règlement susmentionné. Si, toutefois, vous avez besoin de renseignements supplémentaires concernant le marquage d'un produit relevant de la catégorie réservée aux produits horticoles, ou de l'information ayant trait à tout autre élément administratif du programme, vous pouvez communiquer avec l'expert régional en marquage dans l'un des bureaux de douane. (Une liste des experts régionaux en marquage et de leurs numéros de téléphone respectifs est jointe au présent avis.)

MARKING EXPERTS

Roger Long
Marking expert
Trade Administration Services
Atlantic Region
1557 Hollis Street
P.O. Box 3080
Station Park Lane Centre
Halifax NS B3J 3G6
(902) 426-8240

Carole Parent
Marking expert
Trade Administration Services
Québec Region
130 Dalhousie Street
P.O. Box 2267
Québec QC G1K 7P6
(418) 648-3401

Nancy Létourneau
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(514) 283-7987

Laurie Pierunek
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Trade Administration Services
Northern Ontario Region
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Ann Vandeyar
Marking expert
Trade Administration Services
Southern Ontario Region
Room 2538, 2nd floor
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P.O. Box 10, Station A
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David Alexander
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Marking expert
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Debbie Schade
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Elizabeth Chodkowska
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EXPERTS EN MARQUAGE

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(604) 666-6886



CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, August 23, 1995

Ottawa, le 23 août 1995

Subject

Marking Regulations for Goods Imported from a NAFTA Country

This is to provide information regarding the marking regulations for goods imported from a NAFTA country.

On December 23, 1993, the Department issued Customs Notice N-842, concerning the New Country of Origin Marking Program which was being implemented as a result of the North American Free Trade Agreement (NAFTA). The regulations which were to be used to administer the new marking program were set out in Customs Notice N-843 dated January 1, 1994. That notice included the *Determination of Country of Origin for the Purposes of Marking Goods (NAFTA Countries) Regulations*, (NAFTA Countries Regulations).

As a result of ongoing negotiations with the United States and Mexico, amendments have been made to the NAFTA Countries Regulations as set out in Customs Notice N-843. On April 5, 1995, amendments to Schedule III (the tariff shift rules) were published in the Canada Gazette, Part II, Vol. 129, No. 7. As stated, those amendments will become effective on **October 1, 1995**.

Furthermore, Sections 1 through 15 of the NAFTA Countries Regulations have also been amended and will be replaced by Sections 1 through 14. It is anticipated that these amendments will be published in the Canada Gazette during September 1995, and will become effective on **October 1, 1995**.

Objet

Règlement concernant le marquage des marchandises importées d'un pays signataire de l'ALÉNA

Le présent avis vous fournit des renseignements au sujet du règlement concernant le marquage des marchandises importées d'un pays signataire de l'ALÉNA.

Le 23 décembre 1993, le Ministère a publié l'Avis des douanes N-842 concernant le Nouveau programme de marquage du pays d'origine qui était mis en oeuvre à la suite de l'entrée en vigueur de l'Accord de libre-échange nord-américain (ALÉNA). Le règlement dont on devait se servir pour appliquer le nouveau programme de marquage avait été énoncé dans l'Avis des douanes N-843 du 1^{er} janvier 1994. Cet avis comprenait le *Règlement sur la désignation, aux fins de marquage, du pays d'origine des marchandises (pays ALÉNA)*, (Règlement visant les pays signataires de l'ALÉNA).

Par suite de négociations en cours avec les États-Unis et le Mexique, on a effectué des modifications au règlement visant les pays signataires de l'ALÉNA, comme cela avait été énoncé dans l'Avis des douanes N-843. Le 5 avril 1995, des modifications à l'annexe III (règles concernant le changement tarifaire) ont été publiées dans la Gazette du Canada, partie II, vol. 129, n^o 7. Comme il a été mentionné, ces modifications entreront en vigueur le **1^{er} octobre 1995**.

De plus, les sections 1 jusqu'à 15 du Règlement visant les pays signataires de l'ALÉNA ont également été modifiées et elles seront remplacées par les sections 1 jusqu'à 14. Il est prévu que ces modifications seront publiées dans la Gazette du Canada au mois de septembre 1995 et qu'elles entreront en vigueur le **1^{er} octobre 1995**.

All amendments will be incorporated in Memoranda D11-3-3, *NAFTA Country of Origin "Marking Rules"* (Sections 1 through 14) and D11-3-4, *NAFTA Country of Origin "Marking Rules"* (Schedule III – Tariff Shift Rules) which should be issued by mid-November 1995.

Any questions concerning the above should be directed to:

Revenue Canada
Origin Determination Directorate
Ottawa ON K1A 0L5

Attention: Hélène Thompson (613) 954-6859
Penny Rae-Keyes (613) 954-5688
Facsimile: (613) 954-2224

Toutes les modifications seront incorporées dans les Mémoires D11-3-3, «*Règles sur le marquage*» du pays d'origine (pays ALÉNA) (Sections 1 jusqu'à 14) et D11-3-4, «*Règles sur le marquage*» du pays d'origine (pays ALÉNA) (Annexe III – Règles concernant le changement tarifaire). Ces modifications devraient être publiées d'ici la mi-novembre 1995.

Si vous avez des questions à poser à cet égard, veuillez communiquer avec :

Revenu Canada
Direction de la détermination de l'origine
Ottawa ON K1A 0L5

À l'attention de Hélène Thompson (613) 954-6859
Penny Rae-Keyes (613) 954-5688
Télécopieur : (613) 954-2224

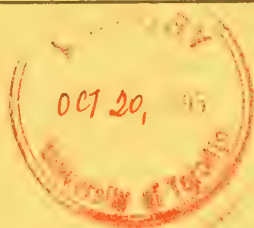




CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, September 29, 1995

Ottawa, le 29 septembre 1995



Subject

1996 Amendments to the *Customs Tariff* and NAFTA Rules of Origin Resulting from Changes to the International Harmonized System

The purpose of this notice is to alert you to amendments which will be made to the *Customs Tariff* and NAFTA Rules of Origin on January 1, 1996, and to offer advance information allowing you to begin making the necessary preparations for their implementation as soon as possible.

On December 18, 1993, the Department of Finance announced its intention to amend the *Customs Tariff* to keep it current with amendments made by the World Customs Organization to the international Harmonized System (HS) nomenclature which forms the basis of the Canadian *Customs Tariff*. These amendments will affect most chapters of the *Customs Tariff*, particularly those dealing with chemicals, plastics, wood, paper, steel, machinery and electrical products.

Tariff Nomenclature and Statistical Subdivisions

The necessary amendments to the Canadian *Customs Tariff* will affect in excess of 3,000 tariff items and related statistical subdivisions. The changes to tariff items will be enacted by an Order in Council anticipated to be passed in the fall of this year. The 1996 Office Consolidation of the *Customs Tariff* will incorporate both the tariff and statistical changes and will be automatically mailed to all subscribers by the Canada Communications Group.

Objet

Modifications de 1996 apportées au *Tarif des douanes* et aux Règles d'origine de l'ALÉNA découlant de modifications au Système harmonisé international

Le présent Avis des douanes a pour but d'éveiller votre attention à des modifications du *Tarif des douanes* et des Règles d'origine de l'ALÉNA qui prendront effet le 1^{er} janvier 1996. De plus, cet avis vous communique des renseignements anticipés qui vous permettront de commencer à prendre les dispositions nécessaires à leur mise en application dans les plus brefs délais.

Le 18 décembre 1993, le ministère des Finances annonçait son intention d'amender le *Tarif des douanes* pour le faire concorder avec les amendements que l'Organisation mondiale des douanes a effectués à la nomenclature du Système harmonisé international (SH) qui est le fondement du *Tarif des douanes* canadien. Les modifications auront une incidence sur la plupart des chapitres du *Tarif des douanes* surtout ceux portant sur les produits chimiques, les plastiques, le bois, le papier, l'acier, la machinerie et les appareils électriques.

Nomenclature tarifaire et subdivisions statistiques

Les modifications nécessaires au *Tarif des douanes* canadien auront une incidence sur plus de 3 000 numéros tarifaires et subdivisions statistiques qui s'y rattachent. Un décret du conseil dont l'adoption est prévue cet automne, donnera force de loi aux modifications des numéros tarifaires. La codification administrative du *Tarif des douanes* de 1996 englobera les modifications statistiques et tarifaires, et elle sera expédiée automatiquement à tous les abonnés par Groupe Communication Canada.

In order to assist our clients to begin their preparations as soon as possible, a package containing draft amendments may be obtained by contacting the International Nomenclature Development Unit of Revenue Canada, telephone (613) 954-6869, facsimile (613) 941-2034.

For information regarding the development of changes at the statistical level for either import or export trade data, contact Sheila Woodman, International Trade Division, Statistics Canada, telephone (613) 951-0412, facsimile (613) 951-0117.

Potential Rate Implications

The proposed changes to the *Customs Tariff* will, for the most part, maintain existing rates of duty on the goods classified under the affected tariff items. However, there are a small number of cases where the amendments will affect rates of duty. These are identified in the annex to this notice.

For further information respecting amendments containing potential rate adjustments, contact Paul Murphy, Tariffs Division, Department of Finance, telephone (613) 992-1533, facsimile (613) 995-3843.

NAFTA Rules of Origin

The rules of origin contained in Annex 401 of NAFTA are largely based on changes in tariff classification. Consequently, amendments to the Tariff will also require technical amendments to the NAFTA rules of origin in order to permit goods, which now qualify, to continue to do so. Changes to the NAFTA rules will be designed to be neutral in so far as origin application is concerned.

For information respecting these proposed amendments, contact the Origin Negotiations Unit of Revenue Canada, telephone (613) 954-6862, facsimile (613) 941-8138.

Nos clients peuvent commencer à prendre leurs dispositions dans les plus brefs délais. Ils peuvent obtenir une trousse contenant les modifications provisoires en communiquant avec l'Unité de l'élaboration de la nomenclature internationale de Revenu Canada, en composant le numéro de téléphone (613) 954-6869 ou le numéro de télécopieur (613) 941-2034.

Pour vous renseigner sur la mise au point des modifications au niveau statistique quant aux données commerciales d'importation ou d'exportation, veuillez communiquer avec Sheila Woodman, Division du commerce international, Statistique Canada, en composant le numéro de téléphone (613) 951-0412 ou le numéro de télécopieur (613) 951-0117.

Répercussions éventuelles sur les taux

Les modifications suggérées au *Tarif des douanes*, conserveront les taux de droits actuels sur les marchandises classées en vertu des numéros tarifaires visés. Toutefois, il y a quelques cas où les modifications auront des conséquences sur les taux de droits. Ces cas sont indiqués dans l'annexe du présent avis.

Pour avoir d'autres renseignements en ce qui concerne les modifications contenant d'éventuels rajustements des taux, veuillez communiquer avec Paul Murphy, Division des tarifs, ministère des Finances, en composant le numéro de téléphone (613) 992-1533 ou le numéro de télécopieur (613) 995-3843.

Règles d'origine de l'ALÉNA

Les règles d'origine figurant à l'annexe 401 de l'ALÉNA reposent en grande partie sur des modifications au classement tarifaire. Par conséquent, des modifications au *Tarif des douanes* nécessiteront également des modifications techniques aux règles d'origine de l'ALÉNA pour permettre que les marchandises, qui sont admissibles en ce moment, continuent de l'être. Les modifications aux règles de l'ALÉNA auront pour but d'être neutres dans la mesure où l'application de l'origine est en cause.

Pour obtenir des renseignements sur ces modifications proposées, veuillez communiquer avec l'Unité des pourparlers sur l'origine de Revenu Canada, en composant le numéro de téléphone (613) 954-6862 ou le numéro de télécopieur (613) 941-8138.

ANNEX / ANNEXE

ANNEX

ANNEXE

Amendments With Rate Implications

(All rates noted below are
Most-Favoured-Nation Tariff rates)

- Note 1(e) to Chapter 26 will be changed so that waste or scrap of a kind used principally for the recovery of precious metal will be classifiable in heading No. 71.12.

While waste or scrap of plastics is currently classified in heading No. 39.15, with rates of duty ranging from 8.2% to 12.8%, depending on the type of plastic, tariff code 4982 provides duty-free treatment for waste or scrap film of plastics when imported for recovery of the precious metal content. Rates of duty for tariff items in heading No. 71.12 are free. Consequently, a free rate would apply to waste or scrap of a kind used principally for the recovery of precious metal.

- A new subheading No. 8473.50, will provide for "parts and accessories equally suitable for use with machines of two or more of the headings Nos. 84.69 to 84.72."

As the existing subheadings in heading No. 84.73 provide for parts and accessories suitable for use solely or principally with machines of only one of these headings, the new subheading would result in the reclassification of interchangeable parts and accessories into this new subheading. While there is some variation in the rates currently, the rates for all goods in heading No. 84.73 are scheduled to be reduced to free by 1999 as a result of the Uruguay Round Agreement. Consequently, a free rate would apply to "parts and accessories equally suitable for use with machines of two or more of the heading Nos. 84.69 to 84.72."

Modifications proposées pouvant avoir des répercussions sur les taux tarifaires

(Tous les taux mentionnés ci-après sont des
taux du *Tarif de la nation la plus favorisée*)

- La note 1e) du chapitre 26 sera modifiée de manière à classer sous la position 71.12 les déchets ou débris du type de ceux utilisés principalement pour la récupération des métaux précieux.

Tandis que les déchets ou débris de matières plastiques sont actuellement classés sous la position 39.15 avec des taux de droit de 8,2 % à 12,8 % selon le type de la matière plastique, le code tarifaire 4982 prévoit le traitement en franchise de droit des déchets ou débris des pellicules en plastique lorsqu'ils sont importés pour la récupération de métaux précieux. Les taux de droit pour les numéros tarifaires de la position 71.12 sont nuls (en franchise). Par conséquent, l'importation en franchise devrait s'appliquer aux déchets ou débris du type de ceux utilisés principalement pour la récupération des métaux précieux.

- Une nouvelle sous-position, 8473.50, portera sur «les parties et les accessoires qui peuvent être utilisés indifféremment avec les machines ou appareils de plusieurs des positions 84.69 à 84.72».

Étant donné que les sous-positions existantes de la position 84.73 portent sur les parties et les accessoires qui peuvent être utilisés uniquement ou principalement avec les machines visées par une seule de ces positions, la nouvelle sous-position donnera lieu à la nouvelle classification des parties et accessoires interchangeables. Les taux actuels présentent une certaine variation; toutefois, conformément à l'Accord du cycle de l'Uruguay, on prévoit la suppression, d'ici 1999, des taux appliqués à toutes les marchandises de la position 84.73. Par conséquent, on devrait traiter en franchise de droit «les parties et accessoires qui peuvent être utilisés indifféremment avec les machines ou appareils de plusieurs des positions 84.69 à 84.72».

ANNEX — con.

ANNEXE — suite

- A new subheading No. 8484.20, "Mechanical seals," will be added to heading No. 84.84.

Currently, these seals are classified in subheading No. 8485.90, at a rate of duty of 9.5%, or in other headings at various rates, if identifiable as for use with a specific machine. The proposed rate of duty for the new subheading "Mechanical seals" would therefore be 9.5%.

- Heading No. 85.48 will be expanded to include "waste and scrap of primary cells, primary batteries and electric accumulators" and "spent primary cells, spent primary batteries and spent electric accumulators" under new subheading No. 8548.10.

Currently, these waste and scrap products are classified in Chapters 72 to 81 in the heading appropriate to waste and scrap of the essential constituent metal, with varying rates of duty. The spent items are currently classified in heading No. 85.06 or 85.07 in the subheading that provides for those products when not spent, with rates of duty generally at 10.1%. It is proposed to apply a free rate of duty to "waste and scrap of primary cells, primary batteries and electric accumulators" and "spent primary cells, spent primary batteries and spent electric accumulators."

- Note 1(m) to Chapter 95 has been changed to exclude "pumps for liquids (heading No. 84.13)" and "filtering or purifying machinery and apparatus for liquids or gases (heading No. 84.21)."

As a result of the above, pumps and filtering or purifying apparatus to be used with swimming pools will no longer be classified in heading No. 95.06 as parts and accessories for swimming pools and will instead be classified in heading No. 84.13, in the case of pumps, and heading No. 84.21, in the case of filtering or purifying apparatus.

- Une nouvelle sous-position, 8484.20, «joints d'étanchéité mécaniques», sera ajoutée à la position 84.84.

À l'heure actuelle, ces joints sont classifiés dans la sous-position 8485.90, à un taux de droit de 9,5 % ou dans d'autres positions à des taux variés, s'ils sont identifiables comme devant être utilisés avec une machine particulière. Le taux de droit proposé par la nouvelle sous-position «joints d'étanchéité mécaniques» serait par conséquent de 9,5 %.

- La position 85.48 sera élargie de façon à inclure «déchets et débris de piles, de batteries de piles et d'accumulateurs électriques» et «piles et batteries de piles électriques hors d'usage et accumulateurs électriques hors d'usage» sous la nouvelle sous-position 8548.10.

Actuellement, ces déchets et débris sont classifiés dans les chapitres 72 à 81 sous la position régissant les déchets et débris des constituants métalliques essentiels, avec des taux de droit variés. Les articles hors d'usage sont actuellement classifiés sous la position 85.06 ou 85.07 dans la sous-position qui vise ces produits lorsqu'ils ne sont pas hors d'usage, avec des taux de droit établis généralement à 10,1 %. On propose l'importation en franchise de droit des «déchets et débris de piles, des batteries de piles et d'accumulateurs électriques» et des «piles et batteries de piles électriques hors d'usage et accumulateurs électriques hors d'usage».

- La note 1m) du chapitre 95 a été modifiée de façon à exclure «les pompes pour liquides (position 84.13)» et «les appareils pour le filtrage ou l'épuration des liquides ou des gaz (position 84.21)».

Par conséquent, les pompes et les appareils pour la filtration ou l'épuration destinés à être utilisés avec les piscines ne seront plus classifiés sous la position 95.06 en tant que pièces et accessoires de piscines. Ils seront plutôt classifiés sous la position 84.13 en ce qui concerne les pompes, et la position 84.21 en ce qui concerne les appareils pour la filtration ou l'épuration.

ANNEX — con.

ANNEXE — suite

Parts and accessories for swimming pools in heading No. 95.06 are dutiable at 11%. Rates of duty for pumps in heading No. 84.13 vary from 8.6 to 8.7% depending on the nature or the mechanical type of the pump. The rate for tariff item 8421.21.00, filtering or purifying apparatus for water, is 8.6%. It is proposed that the appropriate current rates of duty applicable to heading No. 84.13 or 84.21 would apply to swimming pool pumps and to machinery and apparatus for filtering or purifying water, respectively.

Les pièces et accessoires de piscines visés par la position 95.06 sont assujettis à un taux de droit de 11 %. Les taux de droit pour les pompes, dans la position 84.13, varient entre 8,6 % et 8,7 % selon la nature ou le type mécanique de la pompe. Le taux prévu pour le numéro tarifaire 8421.21.00, appareils pour la filtration ou l'épuration de l'eau, est de 8,6 %. On propose que les taux actuels appropriés qui s'appliquent à la position 84.13 ou 84.21 s'appliquent aux pompes de piscines et aux machines et appareils pour la filtration ou l'épuration de l'eau, respectivement.



NAFTA RULES OF ORIGIN REGULATIONS

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REGULATIONS RESPECTING THE UNIFORM INTERPRETATION, APPLICATION
AND ADMINISTRATION OF THE RULES OF ORIGIN UNDER THE NORTH
AMERICAN FREE TRADE AGREEMENT

Short Title

1. These Regulations may be cited as the *NAFTA Rules of Origin Regulations*.

PART I

DEFINITIONS AND INTERPRETATION

2. (1) For purposes of these Regulations,

"accessories, spare parts or tools that are delivered with a good and form part of the good's standard accessories, spare parts or tools" means goods that are delivered with a good, whether or not they are physically affixed to that good, and that are used for the transport, protection, maintenance or cleaning of the good, for instruction in the assembly, repair or use of that good, or as replacements for consumable or interchangeable parts of that good; (*accessoires, pièces de rechange ou outils qui sont livrés avec le produit et qui en font normalement partie*)

"adjusted to an F.O.B. basis" means, with respect to a good, adjusted by

(a) deducting

(i) the costs of transporting the good after it is shipped from the point of direct shipment,

(ii) the costs of unloading, loading, handling and insurance that are associated with that transportation, and

(iii) the cost of packing materials and containers,

where those costs are included in the transaction value of the good, and

(b) adding

(i) the costs of transporting the good from the place of production to the point of direct shipment,

(ii) the costs of loading, unloading, handling and insurance that are associated with that transportation, and

(iii) the costs of loading the good for shipment at the point of direct shipment,

where those costs are not included in the transaction value of the good; (*rajusté en fonction d'une base FAB*)

"Agreement" means the *North American Free Trade Agreement*; (*Accord*)

"applicable change in tariff classification" means, with respect to a non-originating material used in the production of a good, a change in tariff classification specified in a rule set out in Schedule I for the tariff provision under which the good is classified; (*changement de classification tarifaire applicable*)

"automotive component" means a good that is referred to in column I of an item of Schedule V; (*composante d'automobile*)

"automotive component assembly" means a good, other than a heavy-duty vehicle, that incorporates an automotive component; (*montage de composantes d'automobile*)

"costs incurred in packing" means, with respect to a good or material, the value of the packing materials and containers in which the good or material is packed for shipment and the labour costs incurred in packing it for shipment, but does not include the costs of preparing and packaging it for retail sale; (*frais engagés pour emballer*)

"customs value" means

(a) in the case of Canada, value for duty as defined in the *Customs Act*, except that for purposes of determining that value the reference in section 55 of that Act to "in accordance with the regulations made under the *Currency Act*" shall be read as a reference to "in accordance with subsection 3(1) of these Regulations",

(b) in the case of Mexico, the *valor en aduana* as determined in accordance with the *Ley Aduanera*, converted, in the event such value is not expressed in Mexican currency, to Mexican currency at the rate of exchange determined in accordance with subsection 3(1) of these Regulations, and

(c) in the case of the United States, the value of imported merchandise as determined by the Customs Service in accordance with section 402 of the *Tariff Act of 1930*, converted, in the event such value is not expressed in United States currency, to United States currency at the rate of exchange determined in accordance with subsection 3(1) of these Regulations; (*valeur en douane*)

"days" means calendar days, and includes weekends and holidays; (*jours*)

"direct labour costs" means costs, including fringe benefits, that are associated with employees who are directly involved in the production of a good; (*coûts de la main-d'oeuvre directe*)

"direct material costs" means the value of materials, other than indirect materials and packing materials and containers, that are used in the production of a good; (*coûts des matières directes*)

"direct overhead" means costs, other than direct material costs and direct labour costs, that are directly associated with the production of a good; (*frais généraux directs*)

"enterprise" means any entity constituted or organized under applicable laws, whether or not for profit and whether privately owned or governmentally owned, including any corporation, trust, partnership, sole proprietorship, joint venture or other association; (*entreprise*)

"excluded costs" means sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs and non-allowable interest costs; (*coûts exclus*)

"fungible goods" means goods that are interchangeable for commercial purposes and the properties of which are essentially identical; (*produits fongibles*)

"fungible materials" means materials that are interchangeable for commercial purposes and the properties of which are essentially identical; (*matières fongibles*)

"Harmonized System" means the Harmonized Commodity Description and Coding System, including its General Rules of Interpretation, Section Notes and Chapter Notes, as set out in

(a) in the case of Canada, the *Customs Tariff*,

(b) in the case of Mexico, the *Tarifa de la Ley del Impuesto General de Importación*, and

(c) in the case of the United States, the *Harmonized Tariff Schedule of the United States*; (*Système harmonisé*)

"heavy-duty vehicle" means a motor vehicle of any of heading No. 87.01, tariff item Nos. 8702.10.10 and 8702.90.10, subheading Nos. 8704.10, 8704.22, 8704.23, 8704.32 and 8704.90 and heading Nos. 87.05 and 87.06; (*véhicule de gamme lourde*)

"identical goods" means, with respect to a good, goods that

(a) are the same in all respects as that good, including physical characteristics, quality and reputation but excluding minor differences in appearance,

(b) were produced in the same country as that good, and

(c) were produced

(i) by the producer of that good, or

(ii) by another producer, where no goods that satisfy the requirements of paragraphs (a) and (b) were produced by the producer of that good; (*produits identiques*)

"identical materials" means, with respect to a material, materials that

(a) are the same as that material in all respects, including physical characteristics, quality and reputation but excluding minor differences in appearance,

(b) were produced in the same country as that material, and

(c) were produced

(i) by the producer of that material, or

(ii) by another producer, where no materials that satisfy the requirements of paragraphs (a) and (b) were produced by the producer of that material; (*matières identiques*)

"incorporated" means, with respect to the production of a good, a material that is physically incorporated into that good, and includes a material that is physically incorporated into another material before that material or any subsequently produced material is used in the production of the good; (*incorporée*)

"indirect material" means a good used in the production, testing or inspection of a good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, and includes

(a) fuel and energy,

(b) tools, dies and moulds,

(c) spare parts and materials used in the maintenance of equipment and buildings,

(d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings,

(e) gloves, glasses, footwear, clothing, safety equipment and supplies,

(f) equipment, devices and supplies used for testing or inspecting the other goods,

(g) catalysts and solvents, and

(h) any other goods that are not incorporated into the good but the use of which in the production of the good can reasonably be demonstrated to be part of that production;
(*matière indirecte*)

"interest costs" means all costs paid or payable by a person to whom credit is, or is to be advanced, for the advancement of credit or the obligation to advance credit; (*frais d'intérêt*)

"intermediate material" means a self-produced material that is used in the production of a good and is designated as an intermediate material under subsection 7(4); (*matière intermédiaire*)

"light-duty automotive good" means a light-duty vehicle or a good of a tariff provision listed in Schedule IV that is subject to a regional value-content requirement and is for use as original equipment in the production of a light-duty vehicle; (*produit automobile de gamme légère*)

"light-duty vehicle" means a motor vehicle of any of tariff item Nos. 8702.10.90 and 8702.90.90 and subheading Nos. 8703.21 through 8703.90, 8704.21 and 8704.31; (*véhicule de gamme légère*)

"listed material" means a good that is referred to in column II of an item of Schedule V; (*matière répertoriée*)

"location of the producer" means,

(a) where the warehouse or other receiving station at which a producer receives materials for use by the producer in the production of a good is located within a radius of 75 km (46.60 miles) from the place at which the producer produces the good, the location of that warehouse or other receiving station, and

(b) in any other case, the place at which the producer produces the good in which a material is to be used;
(*emplacement du producteur*)

"material" means a good that is used in the production of another good, and includes a part or ingredient; (*matière*)

"month" means a calendar month; (*mois*)

"motor vehicle assembler" means a producer of motor vehicles and any related person with whom, or joint venture in which, the producer participates with respect to the production of motor vehicles; (*monteur de véhicules automobiles*)

"NAFTA country" means a Party to the Agreement; (*pays ALÉNA*)

"national" means a natural person who is a citizen or permanent resident of a NAFTA country, and includes

(a) with respect to Mexico, a national or citizen according to Articles 30 and 34, respectively, of the Mexican Constitution, and

(b) with respect to the United States, a "national of the United States" as defined in the *Immigration and Nationality Act* on the date of entry into force of the Agreement; (*ressortissant*)

"net cost method" means the method of calculating the regional value content of a good that is set out in subsection 6(3);
(*méthode du coût net*)

"non-allowable interest costs" means interest costs incurred by a producer on the producer's debt obligations that are more than 700 basis points above the yield on debt obligations of comparable maturities issued by the federal government of the country in which the producer is located; (*frais d'intérêt non admissibles*)

"non-originating good" means a good that does not qualify as originating under these Regulations; (*produit non originaire*)

"non-originating material" means a material that does not qualify as originating under these Regulations; (*matière non originaire*)

"original equipment" means a material that is incorporated into a motor vehicle before the first transfer of title or consignment of the motor vehicle to a person who is not a motor vehicle assembler, and that is

(a) a good of a tariff provision listed in Schedule IV, or

(b) an automotive component assembly, automotive component, sub-component or listed material; (*élément d'origine*)

"originating good" means a good that qualifies as originating under these Regulations; (*produit originaire*)

"originating material" means a material that qualifies as originating under these Regulations; (*matière originaire*)

"other costs", with respect to total cost, means all costs that are not product costs or period costs; (*autres coûts*)

"packaging materials and containers" means materials and containers in which a good is packaged for retail sale; (*matières de conditionnement et contenants*)

"packing materials and containers" means materials and containers that are used to protect a good during transportation, but does not include packaging materials and containers; (*matières d'emballage et contenants*)

"payments" means, with respect to royalties and sales promotion, marketing and after-sales service costs, the costs expensed on the books of a producer, whether or not an actual payment is made; (*paiements*)

"period costs" means costs, other than product costs, that are expensed in the period in which they are incurred; (*coûts non incorporables*)

"person" means a natural person or an enterprise; (*personne*)

"person of a NAFTA country" means a national, or an enterprise constituted or organized under the laws of a NAFTA country; (*personne d'un pays ALÉNA*)

"point of direct shipment" means the location from which a producer of a good normally ships that good to the buyer of the good; (*point d'expédition directe*)

"producer" means a person who grows, mines, harvests, fishes, traps, hunts, manufactures, processes or assembles a good; (*producteur*)

"product costs" means costs that are associated with the production of a good, and includes the value of materials, direct labour costs and direct overhead; (*coûts incorporables*)

"production" means growing, mining, harvesting, fishing, trapping, hunting, manufacturing, processing or assembling a good; (*production*)

"related person" means a person related to another person on the basis that

(a) they are officers or directors of one another's businesses,

(b) they are legally recognized partners in business,

(c) they are employer and employee,

(d) any person directly or indirectly owns, controls or holds 25 per cent or more of the outstanding voting stock or shares of each of them,

(e) one of them directly or indirectly controls the other,

(f) both of them are directly or indirectly controlled by a third person, or

(g) they are members of the same family (members of the same family are natural or adopted children, brothers, sisters, parents, grandparents, or spouses); (*personne liée*)

"reusable scrap or by-product" means waste and spoilage that is generated by the producer of a good and that is used in the production of a good or sold by that producer; (*déchets récupérables ou sous-produits*)

"right to use", for purposes of the definition of royalties, includes the right to sell or distribute a good; (*droit d'utiliser*)

"royalties" means payments of any kind, including payments under technical assistance agreements or similar agreements, made as consideration for the use of, or right to use, any copyright, literary, artistic, or scientific work, patent, trade-mark, design, model, plan, secret formula or process, excluding those payments under technical assistance agreements or similar agreements that can be related to specific services such as

(a) personnel training, without regard to where performed,
and

(b) if performed in the territory of one or more of the NAFTA countries, engineering, tooling, die-setting, software design and similar computer services, or other services; (*redevances*)

"sales promotion, marketing and after-sales service costs" means the following costs related to sales promotion, marketing and after-sales service:

(a) sales and marketing promotion; media advertising; advertising and market research; promotional and demonstration materials; exhibits; sales conferences, trade shows and conventions; banners; marketing displays; free samples; sales, marketing and after-sales service literature (product brochures, catalogues, technical literature, price lists, service manuals, sales aid information); establishment and protection of logos and trademarks; sponsorships; wholesale and retail restocking charges; entertainment;

(b) sales and marketing incentives; consumer, retailer or wholesaler rebates; merchandise incentives;

(c) salaries and wages, sales commissions, bonuses, benefits (for example, medical, insurance, pension), travelling and living expenses, membership and professional fees, for sales promotion, marketing and after-sales service personnel;

(d) recruiting and training of sales promotion, marketing and after-sales service personnel, and after-sales training of customers' employees, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer;

(e) product liability insurance;

(f) office supplies for sales promotion, marketing and after-sales service of goods, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer;

(g) telephone, mail and other communications, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer;

(h) rent and depreciation of sales promotion, marketing and after-sales service offices and distribution centres;

(i) property insurance premiums, taxes, cost of utilities, and repair and maintenance of sales promotion, marketing and after-sales service offices and distribution centres, where such costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer; and

(j) payments by the producer to other persons for warranty repairs; (*frais de promotion des ventes, de commercialisation et de service après-vente*)

"self-produced material" means a material that is produced by the producer of a good and used in the production of that good;
(*matière auto-produite*)

"shipping and packing costs" means the costs incurred in packing a good for shipment and shipping the good from the point of direct shipment to the buyer, excluding the costs of preparing and packaging the good for retail sale; (*frais d'expédition et d'emballage*)

"similar goods" means, with respect to a good, goods that

(a) although not alike in all respects to that good, have similar characteristics and component materials, that enable the goods to perform the same functions and to be commercially interchangeable with that good,

(b) were produced in the same country as that good, and

(c) were produced

(i) by the producer of that good, or

(ii) by another producer, where no goods that satisfy the requirements of paragraphs (a) and (b) were produced by the producer of that good; (*produits similaires*)

"similar materials" means, with respect to a material, materials that

(a) although not alike in all respects to that material, have similar characteristics and component materials, that enable the materials to perform the same functions and to be commercially interchangeable with that material,

(b) were produced in the same country as that material, and

(c) were produced

(i) by the producer of that material, or

(ii) by another producer, where no materials that satisfy the requirements of paragraphs (a) and (b) were produced by the producer of that material; (*matières similaires*)

"subject to a regional value-content requirement" means, with respect to a good, that the provisions of these Regulations that are applied to determine whether the good is an originating good include a regional value-content requirement; (*assujetti à une prescription de teneur en valeur régionale*)

"sub-component" means a good, other than a listed material, that comprises a listed material and one or more other materials or listed materials; (*sous-composante*)

"tariff provision" means a heading, subheading or tariff item; (*poste tarifaire*)

"territory" means, with respect to

(a) Canada, the territory to which its customs laws apply, including any areas beyond the territorial seas of Canada within which, in accordance with international law and its domestic law, Canada may exercise rights with respect to the seabed and subsoil and their natural resources,

(b) Mexico,

(i) the states of the Federation and the Federal District,

(ii) the islands, including the reefs and keys, in adjacent seas,

(iii) the islands of Guadalupe and Revillagigedo situated in the Pacific Ocean,

(iv) the continental shelf and the submarine shelf of such islands, keys and reefs,

(v) the waters of the territorial seas, in accordance with international law, and its interior maritime waters,

(vi) the space located above the national territory, in accordance with international law, and

(vii) any areas beyond the territorial seas of Mexico within which, in accordance with international law, including the *United Nations Convention on the Law of the Sea*, and its domestic law, Mexico may exercise rights with respect to the seabed and subsoil and their natural resources, and

(c) the United States,

(i) the customs territory of the United States, which includes the 50 states, the District of Columbia and Puerto Rico,

(ii) the foreign trade zones located in the United States and Puerto Rico, and

(iii) any areas beyond the territorial seas of the United States within which, in accordance with international law and its domestic law, the United States may exercise rights with respect to the seabed and subsoil and their natural resources; (*territoire*)

"total cost" means the total of all product costs, period costs and other costs incurred in the territory of one or more of the NAFTA countries; (*coût total*)

"transaction value method" means the method of calculating the regional value content of a good that is set out in subsection 6(2); (*méthode de la valeur transactionnelle*)

"used" means used or consumed in the production of a good; (*utilisé*)

"verification of origin" means a verification of origin of goods under

(a) in the case of Canada, paragraph 42.1(1)(a) or subsection 42.2(2) of the *Customs Act*,

(b) in the case of Mexico, Article 506 of the Agreement, and

(c) in the case of the United States, section 509 of the *Tariff Act of 1930*. (*vérification de l'origine*)

(2) For purposes of the definitions of "similar goods" and "similar materials", the quality of the goods or materials, their reputation and the existence of a trademark are among the factors to be considered for purposes of determining whether goods or materials are similar.

(3) For purposes of these Regulations,

(a) "chapter", unless otherwise indicated, refers to a chapter of the Harmonized System;

(b) "heading" refers to any four-digit number, or the first four digits of any number, set out in the column "Tariff Item" in the Harmonized System;

(c) "subheading" refers to any six-digit number, or the first six digits of any number, set out in the column "Tariff Item" in the Harmonized System;

(d) "tariff item" refers to any eight-digit number set out in the column "Tariff Item" in the Harmonized System;

(e) any reference to a tariff item in Chapter Four of the Agreement or these Regulations that includes letters shall be reflected as the appropriate eight-digit number in the Harmonized System as implemented in each NAFTA country; and

(f) "books" refers to,

(i) with respect to the books of a person who is located in a NAFTA country,

(A) books and other documents that support the recording of revenues, expenses, costs, assets and liabilities and that are maintained in accordance with Generally Accepted Accounting Principles set out in the publications listed in Schedule XII with respect to the territory of the NAFTA country in which the person is located, and

(B) financial statements, including note disclosures, that are prepared in accordance with Generally Accepted Accounting Principles set out in the publications listed in Schedule XII with respect to the territory of the NAFTA country in which the person is located, and

(ii) with respect to the books of a person who is located outside the territories of the NAFTA countries,

(A) books and other documents that support the recording of revenues, expenses, costs, assets and liabilities and that are maintained in accordance with generally accepted accounting principles applied in that location or, where there are no such principles, in accordance with the International Accounting Standards, and

(B) financial statements, including note disclosures, that are prepared in accordance with generally accepted accounting principles applied in that location or, where there are no such principles, in accordance with the International Accounting Standards.

(4) Where an example, referred to as an "Example", is set out in these Regulations, the example is for purposes of illustrating the application of a provision, and where there is any inconsistency between the example and the provision, the provision prevails to the extent of the inconsistency.

(5) Except as otherwise provided, references in these Regulations to domestic laws of the NAFTA countries apply to those laws as they are currently in effect and as they may be amended or superseded.

3. (1) Where the value of a good or a material is expressed in a currency other than the currency of the country in which the producer of the good is located, that value shall be converted to the currency of the country in which that producer is located on the basis of

(a) in the case of the sale of that good or the purchase of that material, the rate of exchange used by the producer for purposes of recording that sale or purchase, as the case may be, and

(b) in the case of a material that is acquired by the producer other than by a purchase,

(i) where the producer used a rate of exchange for purposes of recording another transaction in that other currency that occurred within 30 days of the date on which the producer acquired the material, that rate, and

(ii) in any other case,

(A) with respect to a producer located in Canada, the rate of exchange referred to in section 5 of the *Currency Exchange for Customs Valuation Regulations* for the date on which the material was shipped directly to the producer,

(B) with respect to a producer located in Mexico, the rate of exchange published by the *Banco de Mexico* in the *Diario Oficial de la Federacion*, under the title "*TIPO de cambio para solventar obligaciones denominadas en moneda extranjera pagaderas en la Republica Mexicana*", for the date on which the material was shipped directly to the producer, and

(C) with respect to a producer located in the United States, the rate of exchange referred to in 31 U.S.C. 5151 for the date on which the material was shipped directly to the producer.

(2) Where a producer of a good has a statement referred to in section 9, 10 or 14 that includes information in a currency other than the currency of the country in which that producer is located, the currency shall be converted to the currency of the country in which the producer is located on the basis of

(a) if the material was purchased by the producer in the same currency as the currency in which the information in the statement is provided, the rate of exchange used by the producer for purposes of recording the purchase;

(b) if the material was purchased by the producer in a currency other than the currency in which the information in the statement is provided,

(i) where the producer used a rate of exchange for purposes of recording a transaction in that other currency that occurred within 30 days of the date on which the producer acquired the material, that rate, and

(ii) in any other case,

(A) with respect to a producer located in Canada, the rate of exchange referred to in section 5 of the *Currency Exchange for Customs Valuation Regulations* for the date on which the material was shipped directly to the producer,

(B) with respect to a producer located in Mexico, the rate of exchange published by the *Banco de Mexico* in the *Diario Oficial de la Federacion*, under the title "*TIPO de cambio para solventar obligaciones denominadas en moneda extranjera pagaderas en la Republica Mexicana*", for the date on which the material was shipped directly to the producer, and

(C) with respect to a producer located in the United States, the rate of exchange referred to in 31 U.S.C. 5151 for the date on which the material was shipped directly to the producer; and

(c) if the material was acquired by the producer other than by a purchase,

(i) where the producer used a rate of exchange for purposes of recording a transaction in that other currency that occurred within 30 days of the date on which the producer acquired the material, that rate, and

(ii) in any other case,

(A) with respect to a producer located in Canada, the rate of exchange referred to in section 5 of the *Currency Exchange for Customs Valuation Regulations* for the date on which the material was shipped directly to the producer,

(B) with respect to a producer located in Mexico, the rate of exchange published by the *Banco de Mexico* in the *Diario Oficial de la Federacion*, under the title "*TIPO de cambio para solventar obligaciones denominadas en moneda extranjera pagaderas en la Republica Mexicana*", for the date on which the material was shipped directly to the producer, and

(C) with respect to a producer located in the United States, the rate of exchange referred to in 31 U.S.C. 5151 for the date on which the material was shipped directly to the producer.

PART II

ORIGINATING GOODS

General

4. (1) A good originates in the territory of a NAFTA country where the good is

(a) a mineral good extracted in the territory of one or more of the NAFTA countries;

(b) a vegetable or other good harvested in the territory of one or more of the NAFTA countries;

(c) a live animal born and raised in the territory of one or more of the NAFTA countries;

(d) a good obtained from hunting, trapping or fishing in the territory of one or more of the NAFTA countries;

(e) fish, shellfish or other marine life taken from the sea by a vessel registered or recorded with a NAFTA country and flying its flag;

(f) a good produced on board a factory ship from a good referred to in paragraph (e), where the factory ship is registered or recorded with the same NAFTA country as the vessel that took that good and flies that country's flag;

(g) a good taken by a NAFTA country or a person of a NAFTA country from or beneath the seabed outside the territorial waters of that country, where a NAFTA country has the right to exploit that seabed;

(h) a good taken from outer space, where the good is obtained by a NAFTA country or a person of a NAFTA country and is not processed outside the territories of the NAFTA countries;

(i) waste and scrap derived from

(i) production in the territory of one or more of the NAFTA countries, or

(ii) used goods collected in the territory of one or more of the NAFTA countries, where those goods are fit only for the recovery of raw materials; or

(j) a good produced in the territory of one or more of the NAFTA countries exclusively from a good referred to in any of paragraphs (a) through (i), or from the derivatives of such a good, at any stage of production.

(2) A good originates in the territory of a NAFTA country where

(a) each of the non-originating materials used in the production of the good undergoes the applicable change in tariff classification as a result of production that occurs entirely in the territory of one or more of the NAFTA countries, where the applicable rule in Schedule I for the tariff provision under which the good is classified specifies only a change in tariff classification, and the good satisfies all other applicable requirements of these Regulations;

(b) each of the non-originating materials used in the production of the good undergoes the applicable change in tariff classification as a result of production that occurs entirely in the territory of one or more of the NAFTA countries and the good satisfies the applicable regional value-content requirement, where the applicable rule in Schedule I for the tariff provision under which the good is classified specifies both a change in tariff classification and a regional value-content requirement, and the good satisfies all other applicable requirements of these Regulations; or

(c) the good satisfies the applicable regional value-content requirement, where the applicable rule in Schedule I for the tariff provision under which the good is classified specifies only a regional value-content requirement, and the good satisfies all other applicable requirements of these Regulations.

(3) A good originates in the territory of a NAFTA country where the good is produced entirely in the territory of one or more of the NAFTA countries exclusively from originating materials.

(4) A good originates in the territory of a NAFTA country where

(a) except in the case of a good of any of Chapters 61 through 63,

(i) the good is produced entirely in the territory of one or more of the NAFTA countries,

(ii) one or more of the non-originating materials used in the production of the good do not undergo an applicable change in tariff classification because the materials were imported together, whether or not with originating materials, into the territory of a NAFTA country as an unassembled or disassembled good, and were classified as an assembled good pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System,

(iii) the regional value content of the good, calculated in accordance with section 6, is not less than 60 per cent where the transaction value method is used, or is not less than 50 per cent where the net cost method is used, and

(iv) the good satisfies all other applicable requirements of these Regulations, including any applicable, higher regional value-content requirement provided for in section 13 or Schedule I; or

(b) except in the case of a good of any of Chapters 61 through 63,

(i) the good is produced entirely in the territory of one or more of the NAFTA countries,

(ii) one or more of the non-originating materials used in the production of the good do not undergo an applicable change in tariff classification because

(A) those materials are provided for under the Harmonized System as parts of the good, and

(B) the heading for the good provides for both the good and its parts and is not further subdivided into subheadings, or the subheading for the good provides for both the good and its parts,

(iii) the non-originating materials that do not undergo a change in tariff classification in the circumstances described in subparagraph (ii) and the good are not both classified as parts of goods under the heading or subheading referred to in clause (ii)(B),

(iv) each of the non-originating materials that is used in the production of the good and is not referred to in subparagraph (iii) undergoes an applicable change in tariff classification or satisfies any other applicable requirement set out in Schedule I,

(v) the regional value content of the good, calculated in accordance with section 6, is not less than 60 per cent where the transaction value method is used, or is not less than 50 per cent where the net cost method is used, and

(vi) the good satisfies all other applicable requirements of these Regulations, including any applicable, higher regional value-content requirement provided for in section 13 or Schedule I.

(5) For purposes of paragraph (4)(b),

(a) the determination of whether a heading or subheading provides for a good and its parts shall be made on the basis of the nomenclature of the heading or subheading and the relevant Section or Chapter Notes, in accordance with the General Rules for the Interpretation of the Harmonized System; and

(b) where, in accordance with the Harmonized System, a heading includes parts of goods by application of a Section Note or Chapter Note of the Harmonized System and the subheadings under that heading do not include a subheading designated "Parts", a subheading designated "Other" under that heading shall be considered to cover only the goods and parts of the goods that are themselves classified under that subheading.

(6) For purposes of subsection (2), where Schedule I sets out two or more alternative rules for the tariff provision under which a good is classified, if the good satisfies the requirements of one of those rules, it need not satisfy the requirements of another of the rules in order to qualify as an originating good.

(7) A good originates in the territory of a NAFTA country if the good is referred to in Section B of Table 308.1.1 of Annex 308.1 to Chapter Three of the Agreement and is imported from the territory of a NAFTA country at a time when the NAFTA countries' most-favoured-nation rate of duty for that good is in accordance with paragraph 1 of Section A of that Annex.

De Minimis

5. (1) Except as otherwise provided in subsection (4), a good shall be considered to originate in the territory of a NAFTA country where the value of all non-originating materials that are used in the production of the good and that do not undergo an applicable change in tariff classification as a result of production occurring entirely in the territory of one or more of the NAFTA countries is not more than seven per cent

(a) of the transaction value of the good determined in accordance with Schedule II with respect to the transaction in which the producer of the good sold the good, adjusted to an F.O.B. basis, or

(b) of the total cost of the good, where there is no transaction value for the good under subsection 2(1) of Schedule III or the transaction value of the good is unacceptable under subsection 2(2) of that Schedule,

provided that,

(c) if, under the rule in which the applicable change in tariff classification is specified, the good is also subject to a regional value-content requirement, the value of those non-originating materials shall be taken into account in calculating the regional value content of the good in accordance with the method set out for that good, and

(d) the good satisfies all other applicable requirements of these Regulations.

(2) For purposes of subsection (1), where

(a) Schedule I sets out two or more alternative rules for the tariff provision under which the good is classified, and

(b) the good, in accordance with subsection (1), is considered to originate under one of those rules,

the good is not required to satisfy the requirements specified in any alternative rule referred to in paragraph (a).

(3) For purposes of subsection (1), in the case of a good that is of heading No. 24.02, the percentage shall be nine per cent instead of seven per cent.

(4) Subsections (1) and (2) do not apply to

(a) a non-originating material of Chapter 4 or tariff item No. 1901.90.31 that is used in the production of a good of Chapter 4;

(b) a non-originating material of Chapter 4 or tariff item No. 1901.90.31 that is used in the production of a good of any of tariff item Nos. 1901.10.31, 1901.20.11, 1901.20.21 and 1901.90.31, heading No. 21.05 and tariff item Nos. 2106.90.32, 2202.90.40, 2309.90.31 and 2309.90.32;

(c) a non-originating material of any of heading No. 08.05 and subheading Nos. 2009.11 through 2009.30 that is used in the production of a good of any of subheading Nos. 2009.11 through 2009.30 and tariff item Nos. 2106.90.91 and 2202.90.31;

(d) a non-originating material of Chapter 9 that is used in the production of a good of tariff item No. 2101.10.11;

(e) a non-originating material of Chapter 15 that is used in the production of a good of any of heading Nos. 15.01 through 15.08, 15.12, 15.14 and 15.15;

(f) a non-originating material of heading No. 17.01 that is used in the production of a good of any of heading Nos. 17.01 through 17.03;

(g) a non-originating material of Chapter 17 or heading No. 18.05 that is used in the production of a good of subheading No. 1806.10;

(h) a non-originating material of any of heading Nos. 22.03 through 22.08 that is used in the production of a good of any of heading Nos. 22.07 through 22.08;

(i) a non-originating material that is used in the production of a good of any of tariff item No. 7321.11.19, subheading Nos. 8415.10, 8415.81 through 8415.83, 8418.10 through 8418.21, 8418.29 through 8418.40, 8421.12, 8422.11, 8450.11 through 8450.20 and 8451.21 through 8451.29 and tariff item Nos. 8479.89.91 and 8516.60.20;

(j) a printed circuit assembly that is a non-originating material used in the production of a good, where the applicable change in tariff classification for the good places restrictions on the use of that non-originating material, such as by prohibiting, or limiting the quantity of, that non-originating material;

(k) a non-originating material that is a single juice ingredient of heading No. 20.09 that is used in the production of a good of any of subheading No. 2009.90 and tariff item Nos. 2106.90.92 and 2202.90.32;

(l) a non-originating material that is used in the production of a good of any of Chapters 1 through 27, unless the non-originating material is of a different subheading than the good for which origin is being determined under this section; or

(m) a non-originating material that is used in the production of a good of any of Chapters 50 through 63.

(5) A good that is subject to a regional value-content requirement shall be considered to originate in the territory of a NAFTA country and shall not be required to satisfy that requirement where

(a) the value of all non-originating materials used in the production of the good is not more than seven per cent

(i) of the transaction value of the good determined in accordance with Schedule II with respect to the transaction in which the producer of the good sold the good, adjusted to an F.O.B. basis, or

(ii) of the total cost of the good, where there is no transaction value for the good under subsection 2(1) of Schedule III or the transaction value of the good is unacceptable under subsection 2(2) of that Schedule; and

(b) the good satisfies all other applicable requirements of these Regulations.

(6) A good of any of Chapters 50 to 63, that does not originate in the territory of a NAFTA country because certain fibres or yarns that are used in the production of the component of the good that determines the tariff classification of the good do not undergo an applicable change in tariff classification as a result of production occurring entirely in the territory of one or more of the NAFTA countries, shall be considered to originate in the territory of a NAFTA country if

(a) the total weight of all those fibres or yarns is not more than seven per cent of the total weight of that component; and

(b) the good satisfies all other applicable requirements of these Regulations.

(7) For purposes of subsection (6),

(a) the component of a good that determines the tariff classification of that good shall be identified in accordance with the first of the following General Rules for the Interpretation of the Harmonized System under which the identification can be determined, namely, Rule 3(b), Rule 3(c) and Rule 4; and

(b) where the component of the good that determines the tariff classification of the good is a blend of two or more yarns or fibres, all yarns and fibres used in the production of the component shall be taken into account in determining the weight of fibres and yarns in that component.

(8) For purposes of paragraph (1)(b) and subparagraph (5)(a)(ii), the total cost of a good shall be, at the choice of the producer of the good,

(a) the total cost incurred with respect to all goods produced by the producer, calculated on the basis of the costs that are recorded on the books of the producer, that can be reasonably allocated to that good in accordance with Schedule VII; or

(b) the aggregate of each cost, calculated on the basis of the costs that are recorded on the books of the producer, that forms part of the total cost incurred with respect to that good that can be reasonably allocated to that good in accordance with Schedule VII.

(9) Each of the following examples is an "Example" as referred to in subsection 2(4).

Example 1: subsection 5(1)

Producer A, located in a NAFTA country, uses originating materials and non-originating materials in the production of copper anodes of heading No. 74.02. The rule set out in Schedule I for heading No. 74.02 specifies a change in tariff classification from any other chapter. There is no applicable regional value-content requirement for this heading. Therefore, in order for the copper anode to qualify as an originating good under the rule set out in Schedule I, Producer A may not use in the production of the copper anode any non-originating material of Chapter 74.

All of the materials used in the production of the copper anode are originating materials, with the exception of a small amount of copper scrap of heading No. 74.04, that is in the same chapter as the copper anode. Under subsection 5(1), if the value of the non-originating copper scrap does not exceed seven per cent of the transaction value of the copper anode or the total cost of the copper anode, whichever is applicable, the copper anode would be considered an originating good.

Example 2: subsection 5(2)

Producer A, located in a NAFTA country, uses originating materials and non-originating materials in the production of ceiling fans of subheading No. 8414.51. There are two alternative rules set out in Schedule I for subheading No. 8414.51, one of which specifies a change in tariff classification from any other heading. The other rule specifies both a change in tariff classification from the subheading under which parts of the ceiling fans are classified and a regional value-content requirement. Therefore, in order for the ceiling fan to qualify as an originating good under the first of the alternative rules, all of the materials that are classified under the subheading for parts of ceiling fans and used in the production of the completed ceiling fan must be originating materials.

In this case, all of the non-originating materials used in the production of the ceiling fan satisfy the change in tariff classification set out in the rule that specifies a change in tariff classification from any other heading, with the exception of one non-originating material that is classified under the subheading for parts of ceiling fans. Under subsection 5(1), if the value of the non-originating material that does not satisfy the change in tariff classification specified in the first rule does not exceed seven per cent of the transaction value of the ceiling fan or the total cost of the ceiling fan, whichever is applicable, the ceiling fan would be considered an originating good. Therefore, under subsection 5(2), the ceiling fan would not be required to satisfy the alternative rule that specifies both a change in tariff classification and a regional value-content requirement.

Example 3: subsection 5(2)

Producer A, located in a NAFTA country, uses originating materials and non-originating materials in the production of plastic bags of subheading No. 3923.29. The rule set out in Schedule I for subheading No. 3923.29 specifies both a change in tariff classification from any other heading, except from subheadings No. 3920.20 or 3920.71, under which certain plastic materials are classified, and a regional value-content requirement. Therefore, with respect to that part of the rule that specifies a change in tariff classification, in order for the plastic bag to qualify as an originating good, any plastic materials that are classified under subheading No. 3920.20 or 3920.71 and that are used in the production of the plastic bag must be originating materials.

In this case, all of the non-originating materials used in the production of the plastic bag satisfy the specified change in tariff classification, with the exception of a small amount of plastic materials classified under subheading No. 3920.71. Subsection 5(1) provides that the plastic bag can be considered an originating good if the value of the non-originating plastic materials that do not satisfy the specified change in tariff classification does not exceed seven per cent of the transaction value of the plastic bag or the total cost of the plastic bag, whichever is applicable. In this case, the value of those non-originating materials that do not satisfy the specified change in tariff classification does not exceed the seven per cent limit.

However, the rule set out in Schedule I for subheading No. 3923.29 specifies both a change in tariff classification and a regional value-content requirement. Therefore, under paragraph 5(1)(c), in order to be considered an originating good, the plastic bag must also, except as otherwise provided in subsection 5(5), satisfy the regional value-content requirement specified in that rule. As provided in paragraph 5(1)(c), the value of the non-originating materials that do not satisfy the specified change in tariff classification, together with the value of all other non-originating materials used in the production of the plastic bag, will be taken into account in calculating the regional value content of the plastic bag.

Example 4: subsection 5(5)

Producer A, located in a NAFTA country, primarily uses originating materials in the production of shoes of heading No. 64.05. The rule set out in Schedule I for heading No. 64.05 specifies both a change in tariff classification from any subheading other than subheading Nos. 6401.10 through 6406.10 and a regional value-content requirement.

With the exception of a small amount of materials of Chapter 39, all of the materials used in the production of the shoes are originating materials.

Under subsection 5(5), if the value of all of the non-originating materials used in the production of the shoes does not exceed seven per cent of the transaction value of the shoes or the total cost of the shoes, whichever is applicable, the shoes are not required to satisfy the regional value-content requirement specified in the rule set out in Schedule I in order to be considered originating goods.

Example 5: subsection 5(5)

Producer A, located in a NAFTA country, produces barbers' chairs of subheading No. 9402.10. The rule set out in Schedule I for goods of heading No. 94.02 specifies a change in tariff classification from any other chapter. All of the materials used in the production of these chairs are originating materials, with the exception of a small quantity of non-originating materials that are classified as parts of barbers' chairs. These parts undergo no change in tariff classification because subheading No. 9402.10 provides for both barbers' chairs and their parts.

Although Producer A's barbers' chairs do not qualify as originating goods under the rule set out in Schedule I, paragraph 4(4)(b) provides, among other things, that, where there is no change in tariff classification from the non-originating materials to the goods because the subheading under which the goods are classified provides for both the goods and their parts, the goods shall qualify as originating goods if they satisfy a specified regional value-content requirement.

However, under subsection 5(5), if the value of the non-originating materials does not exceed seven per cent of the transaction value of the barbers' chairs or the total cost of the barbers' chairs, whichever is applicable, the barbers' chairs will be considered originating goods and are not required to satisfy the regional value-content requirement set out in subparagraph 4(4)(b)(v).

Example 6: subsections 5(6) and (7)

Producer A, located in a NAFTA country, produces women's dresses of subheading No. 6204.41 from fine wool fabric of heading No. 51.12. This fine wool fabric, also produced by Producer A, is the component of the dress that determines its tariff classification under subheading No. 6204.41.

The rule set out in Schedule I for subheading No. 6204.41, under which the dress is classified, specifies both a change in tariff classification from any other chapter, except from those headings and chapters under which certain yarns and fabrics, including combed wool yarn and wool fabric, are classified, and a requirement that the good be cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

Therefore, with respect to that part of the rule that specifies a change in tariff classification, in order for the dress to qualify as an originating good, the combed wool yarn and the fine wool fabric made therefrom that are used by Producer A in the production of the dress must be originating materials.

At one point Producer A uses a small quantity of non-originating combed wool yarn in the production of the fine wool fabric. Under subsection 5(6), if the total weight of the non-originating combed wool yarn does not exceed seven per cent of the total weight of all the yarn used in the production of the component of the dress that determines its tariff classification, that is, the wool fabric, the dress would be considered an originating good.

PART III

REGIONAL VALUE CONTENT

6. (1) Except as otherwise provided in subsection (6), the regional value content of a good shall be calculated, at the choice of the exporter or producer of the good, on the basis of either the transaction value method or the net cost method.

(2) The transaction value method for calculating the regional value content of a good is as follows:

$$RVC = \frac{TV - VNM}{TV} \times 100$$

where

RVC is the regional value content of the good, expressed as a percentage;

TV is the transaction value of the good, determined in accordance with Schedule II with respect to the transaction in which the producer of the good sold the good, adjusted to an F.O.B. basis; and

VNM is the value of non-originating materials used by the producer in the production of the good, determined in accordance with section 7.

(3) The net cost method for calculating the regional value content of a good is as follows:

$$RVC = \frac{NC - VNM}{NC} \times 100$$

where

RVC is the regional value content of the good, expressed as a percentage;

NC is the net cost of the good, calculated in accordance with subsection (11); and

VNM is the value of non-originating materials used by the producer in the production of the good, determined, except as otherwise provided in sections 9 and 10, in accordance with section 7.

(4) Except as otherwise provided in section 9 and paragraph 10(1)(d), for purposes of calculating the regional value content of a good under subsection (2) or (3), the value of non-originating materials used by a producer in the production of the good shall not include

(a) the value of any non-originating materials used by another producer in the production of originating materials that are subsequently acquired and used by the producer of the good in the production of that good; or

(b) the value of any non-originating materials used by the producer in the production of a self-produced material that is an originating material and is designated as an intermediate material.

(5) For purposes of subsection (4),

(a) in the case of any self-produced material that is not designated as an intermediate material, only the value of any non-originating materials used in the production of the self-produced material shall be included in the value of non-originating materials used in the production of the good; and

(b) where a self-produced material that is designated as an intermediate material and is an originating material is used by the producer of the good with non-originating materials (whether or not those non-originating materials are produced by that producer) in the production of the good, the value of those non-originating materials shall be included in the value of non-originating materials.

(6) The regional value content of a good shall be calculated only on the basis of the net cost method where

(a) there is no transaction value for the good under subsection 2(1) of Schedule III;

(b) the transaction value of the good is unacceptable under subsection 2(2) of Schedule III;

(c) the good is sold by the producer to a related person and the volume, by units of quantity, of sales by that producer of identical goods or similar goods, or any combination thereof, to related persons during the six month period immediately preceding the month in which the good is sold exceeds 85 per cent of the producer's total sales of identical goods or similar goods, or any combination thereof, during that period;

(d) the good is

(i) a motor vehicle of any of heading Nos. 87.01 and 87.02, subheading Nos. 8703.21 through 8703.90 and heading Nos. 87.04, 87.05 and 87.06,

(ii) a good of a tariff provision listed in Schedule IV or an automotive component assembly, automotive component, sub-component or listed material, and is for use in a motor vehicle referred to in subparagraph (i), either as original equipment or as an after-market part,

(iii) a good of any of subheading Nos. 6401.10 through 6406.10, or

(iv) a good of tariff item No. 8469.10.20;

(e) the exporter or producer chooses to accumulate with respect to the good in accordance with section 14; or

(f) the good is an intermediate material and is subject to a regional value-content requirement.

(7) If the exporter or producer of a good calculates the regional value content of the good on the basis of the transaction value method and the customs administration of a NAFTA country subsequently notifies that exporter or producer in writing, during the course of a verification of origin, that

(a) the transaction value of the good, as determined by the exporter or producer, is required to be adjusted under section 4 of Schedule II or is unacceptable under subsection 2(2) of Schedule III, there is no transaction value for the good under subsection 2(1) of Schedule III or the transaction value method may not be used because of the application of paragraph (6)(c), or

(b) the value of any non-originating material used in the production of the good, as determined by the exporter or producer, is required to be adjusted under section 5 of Schedule VIII or is unacceptable under subsection 2(3) of Schedule VIII, or there is no transaction value for the material under subsection 2(2) of Schedule VIII or the transaction value method may not be used to calculate the regional value content of the material because of the application of paragraph (6)(c),

the exporter or producer may choose that the regional value content of the good be calculated on the basis of the net cost method, in which case the calculation must be made within 60 days after the producer receives the notification, or such longer period as that customs administration specifies.

(8) If the exporter or producer of a good chooses that the regional value content of the good be calculated on the basis of the net cost method and the customs administration of a NAFTA country subsequently notifies that exporter or producer in writing, during the course of a verification of origin, that the good does not satisfy the applicable regional value-content requirement, the exporter or producer of the good may not recalculate the regional value content on the basis of the transaction value method.

(9) Nothing in subsection (7) shall be construed as preventing any review and appeal under sections 58 through 72 of the *Customs Act*, as applied by subsection 57.2(3.1) of that Act, of an adjustment to or a rejection of

(a) the transaction value of the good; or

(b) the value of any material used in the production of the good.

(10) For purposes of the transaction value method, where non-originating materials that are the same as one another in all respects, including physical characteristics, quality and reputation but excluding minor differences in appearance, are used in the production of a good, the value of those non-originating materials may, at the choice of the producer of the good, be determined in accordance with one of the methods set out in Schedule IX.

(11) For purposes of subsection (3), the net cost of a good may be calculated, at the choice of the producer of the good, by

(a) calculating the total cost incurred with respect to all goods produced by that producer, subtracting any excluded costs that are included in that total cost, and reasonably allocating, in accordance with Schedule VII, the remainder to the good;

(b) calculating the total cost incurred with respect to all goods produced by that producer, reasonably allocating, in accordance with Schedule VII, that total cost to the good, and subtracting any excluded costs that are included in the amount allocated to that good; or

(c) reasonably allocating, in accordance with Schedule VII, each cost that forms part of the total cost incurred with respect to the good so that the aggregate of those costs does not include any excluded costs.

(12) For purposes of subsection (11),

(a) total cost consists of all product costs, period costs and other costs that are recorded, except as otherwise provided in subparagraphs (b)(i) and (ii), on the books of the producer without regard to the location of the persons to whom payments with respect to those costs are made;

(b) in calculating total cost,

(i) the value of materials, other than intermediate materials, indirect materials and packing materials and containers, shall be the value determined in accordance with subsection 7(1),

(ii) the value of intermediate materials shall be determined in accordance with subsection 7(9),

(iii) the value of indirect materials and the value of packing materials and containers shall be the costs that are recorded on the books of the producer for those materials, and

(iv) product costs, period costs and other costs, other than costs referred to in subparagraphs (i) through (iii), shall be the costs thereof that are recorded on the books of the producer for those costs;

(c) total cost does not include profits that are earned by the producer of the good, regardless of whether they are retained by the producer or paid out to other persons as dividends, or taxes paid on those profits, including capital gains taxes;

(d) gains related to currency conversion that are related to the production of the goods shall be deducted from total cost, and losses related to currency conversion that are related to the production of the goods shall be included in total cost; and

(e) the value of materials with respect to which production is accumulated under section 14 shall be determined in accordance with that section.

(13) For purposes of calculating net cost under subsection (11),

(a) excluded costs shall be the excluded costs that are recorded on the books of the producer of the good;

(b) excluded costs that are included in the value of a material that is used in the production of the good shall not be subtracted from or otherwise excluded from the total cost; and

(c) excluded costs do not include any amount paid for research and development services performed in the territory of a NAFTA country.

(14) For purposes of calculating non-allowable interest costs, the determination of whether interest costs incurred by a producer are more than 700 basis points above the yield on debt obligations of comparable maturities issued by the federal government of the country in which the producer is located shall be made in accordance with Schedule XI.

(15) For purposes of the net cost method, except where a producer elects to calculate the regional value content of a good under subsection 11(1), (3) or (6), 12(1) or 13(4), the regional value content of the good may, where the producer of the goods elects to do so, be calculated by

(a) calculating the sum of the net costs incurred and the sum of the values of non-originating materials used by the producer of the good with respect to the good and identical goods or similar goods, or any combination thereof, produced in a single plant by the producer over

(i) a month,

(ii) any three month or six month period that falls within the producer's fiscal year, or

(iii) the producer's fiscal year; and

(b) using the sums referred to in paragraph (a) as the net cost and the value of non-originating materials, respectively.

(16) The calculation made under subsection (15) shall apply with respect to all units of the good produced during the period chosen by the producer under paragraph (15)(a).

(17) An election made under subsection (15) may not be rescinded or modified with respect to the goods or the period with respect to which the election is made.

(18) Except as otherwise provided in subsections 11(10), 12(7) and 13(10), where the producer of a good has calculated the regional value content of the good under the net cost method on the basis of estimated costs, including standard costs, budgeted forecasts or other similar estimating procedures, before or during the period chosen under paragraph (15)(a), the producer shall conduct an analysis at the end of the producer's fiscal year of the actual costs incurred over the period with respect to the production of the good and, if the good does not satisfy the regional value-content requirement on the basis of the actual costs during that period, immediately inform any person to whom the producer has provided a Certificate of Origin for the good, or a written statement that the good is an originating good, that the good is a non-originating good.

(19) For purposes of calculating the regional value content of a good, the producer of that good may choose to treat any material used in the production of that good as a non-originating material.

(20) Each of the following examples is an "Example" as referred to in subsection 2(4).

Example 1: example of point of direct shipment (with respect to adjusted to an F.O.B. Basis)

A producer has only one factory, at which the producer manufactures finished office chairs. Because the factory is located close to transportation facilities, all units of the finished good are stored in a factory warehouse 200 metres from the end of the production line. Goods are shipped worldwide from this warehouse. The point of direct shipment is the warehouse.

Example 2: examples of point of direct shipment (with respect to adjusted to an F.O.B. Basis)

A producer has six factories, all located within the territory of one of the NAFTA countries, at which the producer produces garden tools of various types. These tools are shipped worldwide, and orders usually consist of bulk orders of various types of tools. Because different tools are manufactured at different factories, the producer decided to consolidate storage and shipping facilities and ships all finished products to a large warehouse located near the seaport, from which all orders are shipped. The distance from the factories to the warehouse varies from 3 km to 130 km. The point of direct shipment for each of the goods is the warehouse.

Example 3: examples of point of direct shipment (with respect to adjusted to an F.O.B. Basis)

A producer has only one factory, located near the centre of one of the NAFTA countries, at which the producer manufactures finished office chairs. The office chairs are shipped from that factory to three warehouses leased by the producer, one on the west coast, one near the factory and one on the east coast. The office chairs are shipped to buyers from these warehouses, the shipping location depending on the shipping distance from the buyer. Buyers closest to the west coast warehouse are normally supplied by the west coast warehouse, buyers closest to the east coast are normally supplied by the warehouse located on the east coast and buyers closest to the warehouse near the factory are normally supplied by that warehouse. In this case, the point of direct shipment is the location of the warehouse from which the office chairs are normally shipped to customers in the location in which the buyer is located.

Example 4: subsection 6(3), net cost method

A producer located in NAFTA country A sells Good A that is subject to a regional value-content requirement to a buyer located in NAFTA country B. The producer of Good A chooses that the regional value content of that good be calculated using the net cost method. All applicable requirements of these Regulations, other than the regional value-content requirement, have been met. The applicable regional value-content requirement is 50 per cent.

In order to calculate the regional value-content of Good A, the producer first calculates the net cost of Good A. Under paragraph 6(11)(a), the net cost is the total cost of Good A (the aggregate of the product costs, period costs and other costs) per unit, minus the excluded costs (the aggregate of the sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs and non-allowable interest costs) per unit. The producer uses the following figures to calculate the net cost:

Product costs:

<i>Value of originating materials</i>	<i>\$ 30.00</i>
<i>Value of non-originating materials</i>	<i>40.00</i>
<i>Other product costs</i>	<i>20.00</i>
<i>Period costs:</i>	<i>10.00</i>
<i>Other costs:</i>	<i><u>0.00</u></i>
<i>Total cost of Good A, per unit:</i>	<i>\$100.00</i>

Excluded costs:

<i>Sales promotion, marketing and after-sales service costs</i>	<i>\$ 5.00</i>
<i>Royalties</i>	<i>2.50</i>
<i>Shipping and packing costs</i>	<i>3.00</i>
<i>Non-allowable interest costs</i>	<i><u>1.50</u></i>
<i>Total excluded costs:</i>	<i>\$12.00</i>

The net cost is the total cost of Good A, per unit, minus the excluded costs.

<i>Total cost of Good A, per unit:</i>	<i>\$100.00</i>
<i>Excluded costs:</i>	<i>- 12.00</i>
<i>Net cost of Good A, per unit:</i>	<i>\$ 88.00</i>

The value for net cost (\$88) and the value of non-originating materials (\$40) are needed in order to calculate the regional value content. The producer calculates the regional value content of Good A under the net cost method in the following manner:

$$RVC = \frac{NC - VNM}{NC} \times 100$$

$$= \frac{88 - 40}{88} \times 100$$

$$= 54.5\%$$

Therefore, under the net cost method, Good A qualifies as an originating good, with a regional value-content of 54.5 per cent.

Example 5: paragraph 6(6)(c), net cost method required for certain sales to related persons

On January 15, 1994, a producer located in NAFTA country A sells 1,000 units of Good A to a related person, located in NAFTA country B. During the six month period beginning on July 1, 1993 and ending on December 31, 1993, the producer sold 90,000 units of identical goods and similar goods to related persons from various countries, including that buyer. The producer's total sales of those identical goods and similar goods to all persons from all countries during that six month period were 100,000 units.

The total quantity of identical goods and similar goods sold by the producer to related persons during that six month period was 90 per cent of the producer's total sales of those identical goods and similar goods to all persons. Under paragraph 6(6)(c), the producer must use the net cost method to calculate the regional value content of Good A sold in January 1994, because the 85 per cent limit was exceeded.

Example 6: paragraph 6(11)(a)

A producer in a NAFTA country produces Good A and Good B during the producer's fiscal year.

The producer uses the following figures, which are recorded on the producer's books and represent all of the costs incurred with respect to both Good A and Good B, to calculate the net cost of those goods:

Product costs:

Value of originating materials	\$ 2,000
Value of non-originating materials	1,000
Other product costs	2,400
Period costs: (including \$1,200 in excluded costs)	3,200
Other costs:	<u>400</u>
Total cost of Good A and Good B:	\$ 9,000

The net cost is the total cost of Good A and Good B, minus the excluded costs incurred with respect to those goods.

Total cost of Good A and Good B:	\$9,000
Excluded costs:	- <u>1,200</u>
Net cost of Good A and Good B:	\$7,800

The net cost must then be reasonably allocated, in accordance with Schedule VII, to Good A and Good B.

Example 7: paragraph 6(11)(b)

A producer located in a NAFTA country produces Good A and Good B during the producer's fiscal year. In order to calculate the regional value content of Good A and Good B, the producer uses the following figures that are recorded on the producer's books and incurred with respect to those goods:

Product costs:

Value of originating materials	\$ 2,000
Value of non-originating materials	1,000
Other product costs	2,400
Period costs: (including \$1,200 in excluded costs)	3,200
Other costs:	<u>400</u>
Total cost of Good A and Good B:	\$ 9,000

Under paragraph 6(11)(b), the total cost of Good A and Good B is then reasonably allocated, in accordance with Schedule VII, to those goods. The costs are allocated in the following manner:

	<i>Allocated to Good A</i>	<i>Allocated to Good B</i>
<i>Total cost (\$9,000 for both Good A and Good B)</i>	<i>\$5,220</i>	<i>\$3,780</i>

The excluded costs (\$ 1,200) that are included in total cost allocated to Good A and Good B, in accordance with Schedule VII, are subtracted from that amount.

<i>Total Excluded costs:</i>		<i>Excluded Cost Allocated to Good A</i>	<i>Excluded Cost Allocated to Good B</i>
<i>Sales promotion, marketing and after-sale service costs</i>	<i>500</i>	<i>290</i>	<i>210</i>
<i>Royalties</i>	<i>200</i>	<i>116</i>	<i>84</i>
<i>Shipping and packing costs</i>	<i>500</i>	<i>290</i>	<i>210</i>
<i>Net cost (total cost minus excluded costs):</i>		<i>\$4,524</i>	<i>\$3,276</i>

The net cost of Good A is thus \$4,524, and the net cost of Good B is \$3,276.

Example 8: paragraph 6(11)(c)

A producer located in a NAFTA country produces Good C and Good D. The following costs are recorded on the producer's books for the months of January, February and March, and each cost that forms part of the total cost are reasonably allocated, in accordance with Schedule VII, to Good C and Good D.

	<i>Total cost: Good C and Good D (in thousands of dollars)</i>	<i>Allocated to Good C (in thousands of dollars)</i>	<i>Allocated to Good D (in thousands of dollars)</i>
<i>Product costs:</i>			
<i>Value of originating materials</i>	<i>100</i>	<i>0</i>	<i>100</i>
<i>Value of non- originating materials</i>	<i>900</i>	<i>800</i>	<i>100</i>
<i>Other product costs</i>	<i>500</i>	<i>300</i>	<i>200</i>
<i>Period costs: (including \$420 in excluded costs)</i>	<i>5,679</i>	<i>3,036</i>	<i>2,643</i>
<i>Minus Excluded costs</i>	<i>420</i>	<i>300</i>	<i>120</i>
<i>Other costs:</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Total cost (aggregate of product costs, period costs and other costs):</i>	<i>6,759</i>	<i>3,836</i>	<i>2,923</i>

Example 9: paragraph 6(12)(a)

Producer A, located in a NAFTA country, produces Good A that is subject to a regional value-content requirement. The producer chooses that the regional value content of that good be calculated using the net cost method. Producer A buys Material X from Producer B, located in a NAFTA country. Material X is a non-originating material and is used in the production of Good A. Producer A provides Producer B, at no charge, with tools to be used in the production of Material X. The cost of the tools that is recorded on the books of Producer A has been expensed in the current year. Pursuant to subparagraph 5(1)(b)(ii) of Schedule VIII, the value of the tools is included in the value of Material X. Therefore, the cost of the tools that is recorded on the books of Producer A and that has been expensed in the current year cannot be included as a separate cost in the net cost of Good A because it has already been included in the value of Material X.

Example 10: paragraph 6(12)(d)

Producer A, located in a NAFTA country, produces Good A that is subject to a regional value-content requirement. The producer chooses that the regional value-content of that good be calculated using the net cost method and averages the calculation over the producer's fiscal year under subsection 6(15). Producer A determines that during that fiscal year Producer A incurred a gain on foreign currency conversion of \$10,000 and a loss on foreign currency conversion of \$8,000, resulting in a net gain of \$2,000. Producer A also determines that \$7,000 of the gain on foreign currency conversion and \$6,000 of the loss on foreign currency conversion is related to the purchase of non-originating materials used in the production of Good A, and \$3,000 of the gain on foreign currency conversion and \$2,000 of the loss on foreign currency conversion is not related to the production of Good A. The producer determines that the total cost of Good A is \$45,000 before deducting the \$1,000 net gain on foreign currency conversion related to the production of Good A. The total cost of Good A is therefore \$44,000. That \$1,000 net gain is not included in the value of non-originating materials under subsection 7(1).

Example 11: paragraph 6(12)(d)

Given the same facts as in example 10, except that Producer A determines that \$6,000 of the gain on foreign currency conversion and \$7,000 of the loss on foreign currency conversion is related to the purchase of non-originating materials used in the production of Good A. The total cost of Good A is \$45,000, which includes the \$1,000 net loss on foreign currency conversion related to the production of Good A. That \$1,000 net loss is not included in the value of non-originating materials under subsection 7(1).

PART IV

MATERIALS

General

7. (1) Except as otherwise provided for non-originating materials used in the production of a good referred to in subsection 9(1) or 10(1), and except in the case of indirect materials, intermediate materials, packing materials and containers and self-produced packaging materials and containers, for purposes of calculating the regional value content of a good, the value of a material that is used in the production of the good shall be

(a) except as otherwise provided in subsection (2), where the material is imported by the producer of the good into the territory of the NAFTA country in which the good is produced, the customs value of the material with respect to that importation, or

(b) where the material is acquired by the producer of the good from another person located in the territory of the NAFTA country in which the good is produced

(i) the transaction value, determined in accordance with subsection 2(1) of Schedule VIII, with respect to the transaction in which the producer acquired the material, or

(ii) the value determined in accordance with sections 6 through 11 of Schedule VIII, where, with respect to the transaction in which the producer acquired the material, there is no transaction value under subsection 2(2) of that Schedule or the transaction value is unacceptable under subsection 2(3) of that Schedule,

and shall include the following costs if they are not included under paragraph (a) or (b):

(c) the costs of freight, insurance and packing and all other costs incurred in transporting the material to the location of the producer,

(d) duties and taxes paid or payable with respect to the material in the territory of one or more of the NAFTA countries, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, including credit against duty or tax paid or payable,

(e) customs brokerage fees, including the cost of in-house customs brokerage services, incurred with respect to the material in the territory of one or more of the NAFTA countries, and

(f) the cost of waste and spoilage resulting from the use of the material in the production of the good, minus the value of any reusable scrap or by-product.

(2) For purposes of paragraph (1)(a), where the customs administration of the NAFTA country into which the good is imported determines during the course of a verification of origin of the good that the customs value of the material referred to in that paragraph was not correctly determined, it may, for purposes of determining whether the good is an originating good, require that the value of that material be determined in accordance with Schedule VIII with respect to the importation of that material and, where the costs referred to in paragraphs (1)(c) through (f) are not included in that value, that those costs be added to that value.

(3) For purposes of subsection (1), the costs referred to in paragraphs (1)(c) through (f) shall be the costs referred to in those paragraphs that are recorded on the books of the producer of the good.

Intermediate Materials

(4) Except for purposes of determining the value of non-originating materials used in the production of a light-duty automotive good and except in the case of an automotive component assembly, automotive component or sub-component for use as original equipment in the production of a heavy-duty vehicle, for purposes of calculating the regional value content of a good the producer of the good may designate as an intermediate material any self-produced material that is used in the production of the good, provided that where an intermediate material is subject to a regional value-content requirement, no other self-produced material that is subject to a regional value-content requirement and is incorporated into that intermediate material is also designated by the producer as an intermediate material.

(5) For purposes of subsection (4),

(a) in order to qualify as an originating material, a self-produced material that is designated as an intermediate material must qualify as an originating material under these Regulations;

(b) the designation of a self-produced material as an intermediate material shall be made solely at the choice of the producer of that self-produced material; and

(c) except as otherwise provided in subsection 14(3), the proviso set out in subsection (4) does not apply with respect to an intermediate material used by another producer in the production of a material that is subsequently acquired and used in the production of a good by the producer referred to in subsection (4).

(6) The value of an intermediate material shall be, at the choice of the producer of the good,

(a) the total cost incurred with respect to all goods produced by the producer, calculated on the basis of the costs that are recorded on the books of the producer, that can be reasonably allocated to that intermediate material in accordance with Schedule VII; or

(b) the aggregate of each cost, calculated on the basis of the costs that are recorded on the books of the producer, that forms part of the total cost incurred with respect to that intermediate material that can be reasonably allocated to that intermediate material in accordance with Schedule VII.

(7) Where a producer of a good designates a self-produced material as an intermediate material under subsection (4) and the customs administration of a NAFTA country into which the good is imported determines during a verification of origin of the good that the intermediate material is a non-originating material and notifies the producer of this in writing before the written determination of whether the good qualifies as an originating good, the producer may rescind the designation, and the regional value content of the good shall be calculated as though the self-produced material were not so designated.

(8) A producer of a good who rescinds a designation under subsection (7)

(a) shall retain any rights of review and appeal under sections 58 through 72 of the *Customs Act*, as applied by subsection 57.2(3.1) of that Act, with respect to the determination of the origin of the intermediate material as though the producer did not rescind the designation; and

(b) may, not later than 30 days after the customs administration referred to in subsection (7) notifies the producer in writing that the self-produced material referred to in paragraph (a) is a non-originating material, designate as an intermediate material another self-produced material that is incorporated into the good, subject to the proviso set out in subsection (4).

(9) Where a producer of a good designates another self-produced material as an intermediate material under paragraph (8)(b) and the customs administration referred to in subsection (7) determines during the verification of origin of the good that that self-produced material is a non-originating material,

(a) the producer may rescind the designation, and the regional value content of the good shall be calculated as though the self-produced material were not so designated;

(b) the producer shall retain any rights of review and appeal under sections 58 through 72 of the *Customs Act*, as applied by subsection 57.2(3.1) of that Act, with respect to the determination of the origin of the intermediate material as though the producer did not rescind the designation; and

(c) the producer may not designate another self-produced material that is incorporated into the good as an intermediate material.

Indirect Materials

(10) For purposes of determining whether a good is an originating good, an indirect material that is used in the production of the good

(a) shall be considered to be an originating material, regardless of where that indirect material is produced; and

(b) if the good is subject to a regional value-content requirement, for purposes of calculating the net cost under the net cost method, the value of the indirect material shall be the costs of that material that are recorded on the books of the producer of the good.

Packaging Materials and Containers

(11) Packaging materials and containers, if classified under the Harmonized System with the good that is packaged therein, shall be disregarded for purposes of

(a) determining whether all of the non-originating materials used in the production of the good undergo an applicable change in tariff classification; and

(b) determining under subsection 5(1) the value of non-originating materials that do not undergo an applicable change in tariff classification.

(12) Where packaging materials and containers are classified under the Harmonized System with the good that is packaged therein and that good is subject to a regional value-content requirement,

(a) the value of those packaging materials and containers shall be taken into account as originating materials or non-originating materials, as the case may be, for purposes of calculating the regional value content of the good; and

(b) except as otherwise provided in subsections 4(6) and (7) of Schedule II, the value of those packaging materials and containers shall be

(i) where the packaging materials and containers are acquired by the producer of the good from another person, their value as determined in accordance with subsection (1), or

(ii) where the packaging materials and containers are produced by the producer of the good, at the choice of the producer,

(A) the total cost incurred with respect to all goods produced by the producer of the good, calculated on the basis of the costs that are recorded on the books of the producer, that can be reasonably allocated to those packaging materials and containers in accordance with Schedule VII, or

(B) the aggregate of each cost, calculated on the basis of the costs that are recorded on the books of the producer, that forms part of the total cost incurred with respect to those packaging materials and containers that can be reasonably allocated to those packaging materials in accordance with Schedule VII.

Packing Materials and Containers

(13) For purposes of determining whether a good is an originating good, packing materials and containers in which the good is packed

(a) shall be disregarded for purposes of determining whether

(i) the non-originating materials used in the production of the good undergo an applicable change in tariff classification, and

(ii) the good satisfies a regional value-content requirement; and

(b) if the good is subject to a regional value-content requirement, the value of the packing materials and containers shall be the costs thereof that are recorded on the books of the producer of the good.

Fungible Goods and Fungible Materials

(14) For purposes of determining whether a good is an originating good,

(a) where originating materials and non-originating materials that are fungible materials are used in the production of the good, the determination of whether the materials are originating materials may, at the choice of the producer of the good or the person from whom the producer acquired the materials, be made on the basis of any of the applicable inventory management methods set out in Schedule X; and

(b) where originating goods and non-originating goods that are fungible goods are physically combined or mixed in inventory and prior to exportation do not undergo production or any other operation in the territory of the NAFTA country in which they were physically combined or mixed in inventory, other than unloading, reloading or any other operation necessary to preserve the goods in good condition or to transport the goods for exportation to the territory of another NAFTA country, the determination of whether the good is an originating good may, at the choice of the exporter of the good or the person from whom the exporter acquired the good, be made on the basis of any of the applicable inventory management methods set out in Schedule X.

Accessories, Spare Parts and Tools

(15) Accessories, spare parts or tools that are delivered with a good and form part of the good's standard accessories, spare parts or tools, are originating materials if the good is an originating good, and shall be disregarded for purposes of determining whether all the non-originating materials used in the production of the good undergo an applicable change in tariff classification or determining under subsection 5(1) the value of non-originating materials that do not undergo an applicable change in tariff classification, provided that

(a) the accessories, spare parts or tools are not invoiced separately from the good; and

(b) the quantities and value of the accessories, spare parts or tools are customary for the good, within the industry that produces the good.

(16) Where a good is subject to a regional value-content requirement, the value of accessories, spare parts and tools that are delivered with that good and form part of the good's standard accessories, spare parts or tools shall be taken into account as originating materials or non-originating materials, as the case may be, in calculating the regional value content of the good.

(17) Each of the following examples is an "Example" as referred to in subsection 2(4).

Example 1: subsection 7(5), Value of Intermediate Materials

A producer located in a NAFTA country produces Good B, which is subject to a regional value-content requirement under paragraph 4(2)(b). The producer also produces Material A, which is used in the production of Good B. Both originating materials and non-originating materials are used in the production of Material A. Material A is subject to a change in tariff classification requirement under paragraph 4(2)(a). The costs to produce Material A are the following:

Product costs:	
Value of originating materials	\$ 1.00
Value of non-originating materials	7.50
Other product costs	1.50
Period costs (including \$0.30 in royalties):	0.50
Other costs:	<u>0.10</u>
Total cost of Material A:	\$10.60

The producer designates Material A as an intermediate material and determines that, because all of the non-originating materials that are used in the production of Material A undergo an applicable change in tariff classification set out in Schedule I, Material A would, under paragraph 4(2)(a) qualify as an originating material. The cost of the non-originating materials used in the production of Material A is therefore not included in the value of non-originating materials that are used in the production of Good B for the purpose of determining the regional value content of Good B. Because Material A has been designated as an intermediate material, the total cost of Material A, which is \$10.60, is treated as the cost of originating materials for the purpose of calculating the regional value content of Good B. The total cost of Good B is determined in accordance with the following figures:

Product costs:	
Value of originating materials	\$10.60
-intermediate materials	3.00
-other materials	5.50
Value of non-originating materials	6.50
Other product costs	2.50
Period costs:	<u>0.10</u>
Other costs:	\$28.20
Total cost of Good B:	

Example 2: subsection 7(5), Effects of the Designation of Self-produced Materials on Net Cost

The ability to designate intermediate materials helps to put the vertically integrated producer who is self-producing materials that are used in the production of a good on par with a producer who is purchasing materials and valuing those materials in accordance with subsection 7(1). The following situations demonstrate how this is achieved:

Situation 1

A producer located in a NAFTA country produces Good B, which is subject to a regional value-content requirement of 50 per cent under the net cost method. Good B satisfies all other applicable requirements of these Regulations. The producer purchases Material A, which is used in the production of Good B, from a supplier located in a NAFTA country. The value of Material A determined in accordance with subsection 7(1) is \$11.00. Material A is an originating material. All other materials used in the production of Good B are non-originating materials. The net cost of Good B is determined as follows:

Product costs:	
Value of originating materials (Material A)	\$ 11.00
Value of non-originating materials	5.50
Other product costs	6.50
Period costs: (including \$0.20 in excluded costs)	0.50
Other costs:	<u>0.10</u>
Total cost of Good B:	\$ 23.60
Excluded costs: (included in period costs)	<u>0.20</u>
Net cost of Good B:	\$ 23.40

The regional value content of Good B is calculated as follows:

$$\begin{aligned} RVC &= \frac{NC - VNM}{NC} \times 100 \\ &= \frac{\$23.40 - \$5.50}{\$23.40} \times 100 \\ &= 76.5\% \end{aligned}$$

The regional value content of Good B is 76.5 per cent, and Good B, therefore, qualifies as an originating good.

Situation 2

A producer located in a NAFTA country produces Good B, which is subject to a regional value-content requirement of 50 per cent under the net cost method. Good B satisfies all other applicable requirements of these Regulations. The producer self-produces Material A which is used in the production of Good B. The costs to produce Material A are the following:

Product costs:	
Value of originating materials	\$ 1.00
Value of non-originating materials	7.50
Other product costs	1.50
Period costs: (including \$0.20 in excluded costs)	0.50
Other costs:	<u>0.10</u>
Total cost of Material A:	\$ 10.60

Additional costs to produce Good B are the following:

<i>Product costs:</i>	
Value of originating materials	\$ 0.00
Value of non-originating materials	5.50
Other product costs	6.50
Period costs: (including \$0.20 in excluded costs)	0.50
Other costs:	<u>0.10</u>
Total additional costs:	\$ 12.60

The producer does not designate Material A as an intermediate material under subsection 7(4). The net cost of Good B is calculated as follows:

	<i>Costs of Material A (not designated as an intermediate material)</i>	<i>Additional Costs to Produce Good B</i>	<i>Total</i>
<i>Product costs:</i>			
Value of originating materials	\$ 1.00	\$ 0.00	\$ 1.00
Value of non-originating materials	7.50	5.50	13.00
Other product costs	1.50	6.50	8.00
Period costs (including \$0.20 in excluded costs):	0.50	0.50	1.00
Other costs:	<u>0.10</u>	<u>0.10</u>	<u>0.20</u>
Total cost of Good B:	\$10.60	\$12.60	\$23.20
Excluded costs (in period costs)	0.20	0.20	<u>0.40</u>
Net cost of Good B (total cost minus excluded costs):			\$22.80

The regional value content of Good B is calculated as follows:

$$\begin{aligned}
 RVC &= \frac{NC - VNM}{NC} \times 100 \\
 &= \frac{\$22.80 - \$13.00}{\$22.80} \times 100 \\
 &= 42.9\%
 \end{aligned}$$

The regional value content of Good B is 42.9 per cent, and Good B, therefore, does not qualify as an originating good.

Situation 3

A producer located in a NAFTA country produces Good B, which is subject to a regional value-content requirement of 50 per cent under the net cost method. Good B satisfies all other applicable requirements of these Regulations. The producer self-produces Material A, which is used in the production of Good B. The costs to produce Material A are the following:

Product costs:	
Value of originating materials	\$ 1.00
Value of non-originating materials	7.50
Other product costs	1.50
Period costs: (including \$0.20 in excluded costs)	0.50
Other costs:	<u>0.10</u>
Total cost of Material A:	\$ 10.60

Additional costs to produce Good B are the following:

Product costs:	
Value of originating materials	\$ 0.00
Value of non-originating materials	5.50
Other product costs	6.50
Period costs: (including \$0.20 in excluded costs)	0.50
Other costs:	<u>0.10</u>
Total additional costs:	\$ 12.60

The producer designates Material A as an intermediate material under subsection 7(4). Material A qualifies as an originating material under paragraph 4(2)(a). Therefore, the value of non-originating materials used in the production of Material A is not included in the value of non-originating materials for the purposes of calculating the regional value content of Good B. The net cost of Good B is calculated as follows:

	Costs of Material A (designated as an intermediate material)	Additional Costs to Produce Good B	Total
<i>Product costs:</i>			
Value of originating materials	\$10.60	\$ 0.00	\$10.60
Value of non-originating materials		5.50	5.50
Other product costs		6.50	6.50
Period costs (including \$0.20 in excluded costs):		0.50	0.50
Other costs:		<u>0.10</u>	<u>0.10</u>
Total cost of Good B:	\$10.60	\$12.50	\$23.20
Excluded costs (in period costs)		0.20	<u>0.20</u>
Net cost of Good B (total cost minus excluded costs):			\$23.00

The regional value content of Good B is calculated as follows:

$$\begin{aligned}
 RVC &= \frac{NC - VNM}{NC} \times 100 \\
 &= \frac{\$23.00 - \$5.50}{\$23.00} \times 100 \\
 &= 76.1\%
 \end{aligned}$$

The regional value content of Good B is 76.1 per cent, and Good B, therefore, qualifies as an originating good.

Example 3: Originating Materials Acquired from a Producer Who Produced Them Using Intermediate Materials

Producer A, located in NAFTA country A, produces switches. In order for the switches to qualify as originating goods, Producer A designates subassemblies of the switches as intermediate materials. The subassemblies are subject to a regional value-content requirement. They satisfy that requirement, and qualify as originating materials. The switches are also subject to a regional value-content requirement, and, with the subassemblies designated as intermediate materials, are determined to have a regional value content of 65 per cent.

Producer A sells the switches to Producer B, located in NAFTA country B, who uses them to produce switch assemblies that are used in the production of Good B. The switch assemblies are subject to a regional value-content requirement. Producers A and B are not accumulating their production within the meaning of section 14. Producer B is therefore able, under subsection 7(4), to designate the switch assemblies as intermediate materials.

If Producers A and B were accumulating their production within the meaning of section 14, Producer B would be unable to designate the switch assemblies as intermediate materials, because the production of both producers would be considered to be the production of one producer.

Example 4: Single Producer and Successive Designations of Materials Subject to a Regional Value-Content Requirement as Intermediate Materials

Producer A, located in NAFTA country, produces Material X and uses Material X in the production of Good B. Material X qualifies as an originating material because it satisfies the applicable regional value-content requirement. Producer A designates Material A as an intermediate material.

Producer A uses Material X in the production of Material Y, which is also used in the production of Good B. Material Y is also subject to a regional value-content requirement. Under the proviso set out in subsection 7(4), Producer A cannot designate Material Y as an intermediate material, even if Material Y satisfies the applicable regional value-content requirement, because Material X was already designated by Producer A as an intermediate material.

Example 5: Single Producer and Multiple Designations of Materials as Intermediate Materials

Producer X, who is located in NAFTA country X, uses non-originating materials in the production of self-produced materials A, B, and C. None of the self-produced materials are used in the production of any of the other self-produced materials.

Producer X uses the self-produced materials in the production of Good O, which is exported to NAFTA country Y. Materials A, B and C qualify as originating materials because they satisfy the applicable regional value-content requirements.

Because none of the self-produced materials are used in the production of any of the other self-produced materials, then even though each self-produced material is subject to a regional value-content requirement, Producer X may, under subsection 7(4), designate all of the self-produced materials as intermediate materials. The proviso set out in subsection 7(4) only applies where self-produced materials are used in the production of other self-produced materials and both are subject to a regional value-content requirement.

Example 6: subsection 7(15)

The following are examples of accessories, spare parts or tools that are delivered with a good and form part of the good's standard accessories, spare parts or tools:

- (a) consumables that must be replaced at regular intervals, such as dust collectors for an air-conditioning system,*
- (b) a carrying case for equipment,*
- (c) a dust cover for a machine,*
- (d) an operational manual for a vehicle,*

- (e) brackets to attach equipment to a wall,
- (f) a bicycle tool kit or a car jack,
- (g) a set of wrenches to change the bit on a chuck,
- (h) a brush or other tool to clean out a machine, and
- (i) electrical cords and power bars for use with electronic goods.

PART V

AUTOMOTIVE GOODS

Definitions and Interpretation

8. For purposes of this Part,

"after-market parts" means goods that are not for use as original equipment in the production of light-duty vehicles or heavy-duty vehicles and that are

- (a) goods of a tariff provision listed in Schedule IV, or
- (b) automotive component assemblies, automotive components, sub-components or listed materials; (*pièces destinées au marché du service après-vente*)

"class of motor vehicles" means any one of the following categories of motor vehicles:

- (a) motor vehicles of any of subheading No. 8701.20, tariff item Nos. 8702.10.10 and 8702.90.10, subheading Nos. 8704.10, 8704.22, 8704.23, 8704.32 and 8704.90 and heading Nos. 87.05 and 87.06,
- (b) motor vehicles of any of subheading Nos. 8701.10 and 8701.30 through 8701.90,
- (c) motor vehicles of any of tariff item Nos. 8702.10.90 and 8702.90.90 and subheading Nos. 8704.21 and 8704.31, and
- (d) motor vehicles of any of subheading Nos. 8703.21 through 8703.90; (*catégorie de véhicules automobiles*)

"complete motor vehicle assembly process" means the production of a motor vehicle from separate constituent parts, which parts include the following:

- (a) a structural frame or unibody,
- (b) body panels,
- (c) an engine, a transmission and a drive train,
- (d) brake components,
- (e) steering and suspension components,
- (f) seating and internal trim,
- (g) bumpers and external trim,
- (h) wheels, and
- (i) electrical and lighting components; (*chaîne de montage complète de véhicules automobiles*)

"first prototype" means the first motor vehicle that

- (a) is produced using tooling and processes intended for the production of motor vehicles to be offered for sale, and
- (b) follows the complete motor vehicle assembly process in a manner not specifically designed for testing purposes; (*premier prototype*)

"floor pan of a motor vehicle" means a component, comprising a single part or two or more parts joined together, with or without additional stiffening members, that forms the base of a motor vehicle, beginning at the firewall or bulkhead of the motor vehicle and ending

- (a) where there is a luggage floor panel in the motor vehicle, at the place where that luggage floor panel begins, and
- (b) where there is no luggage floor panel in the motor vehicle, at the place where the passenger compartment of the motor vehicle ends; (*dessous de caisse d'un véhicule automobile*)

"heavy-duty automotive good" means a heavy-duty vehicle or a heavy-duty component; (*produit automobile de gamme lourde*)

"heavy-duty component" means an automotive component or automotive component assembly that is for use as original equipment in the production of a heavy-duty vehicle; (*composante de gamme lourde*)

"marque" means a trade name used by a marketing division of a motor vehicle assembler that is separate from any other marketing division of that motor vehicle assembler; (*marque*)

"model line" means a group of motor vehicles having the same platform or model name; (*modèle*)

"model name" means the word, group of words, letter, number or similar designation assigned to a motor vehicle by a marketing division of a motor vehicle assembler

(a) to differentiate the motor vehicle from other motor vehicles that use the same platform design,

(b) to associate the motor vehicle with other motor vehicles that use different platform designs, or

(c) to denote a platform design; (*nom de modèle*)

"new building" means a new construction to house a complete motor vehicle assembly process, where that construction includes the pouring or construction of a new foundation and floor, the erection of a new frame and roof, and the installation of new plumbing and electrical and other utilities; (*nouvel édifice*)

"plant" means a building, or buildings in close proximity but not necessarily contiguous, machinery, apparatus and fixtures that are under the control of a producer and are used in the production of any of the following:

(a) light-duty vehicles and heavy-duty vehicles,

(b) goods of a tariff provision listed in Schedule IV, and

(c) automotive component assemblies, automotive components, sub-components and listed materials; (*usine*)

"platform" means the primary load-bearing structural assembly of a motor vehicle that determines the basic size of the motor vehicle, and is the structural base that supports the driveline and links the suspension components of the motor vehicle for various types of frames, such as the body-on-frame or space-frame, and monocoques; (*plate-forme*)

"received in the territory of a NAFTA country" means, with respect to subsection 9(2), the location at which a traced material arrives in the territory of a NAFTA country and is documented for any customs purpose, which in the case of a traced material imported into

(a) Canada,

(i) where the traced material is imported on a vessel, as defined in section 2 of the *Reporting of Imported Goods Regulations*, is the location at which the traced material is last unloaded from the vessel and reported, under section 12 of the *Customs Act*, to a customs office, including reported for transportation under bond by a conveyance other than that vessel, and

(ii) in any other case, is the location at which the traced material is reported, under section 12 of the *Customs Act*, to a customs office, including reported for transportation under bond,

(b) Mexico,

(i) where the traced material is imported on a vessel, the location at which the traced material is last unloaded from a vessel and reported for any customs purpose, and

(ii) in any other case, the location at which the traced material is reported for any customs purpose, and

(c) the United States, is the location at which the traced material is entered for any customs purpose, including entered for consumption, entered for warehouse or entered for transportation under bond, or admitted into a foreign trade zone; (*reçu sur le territoire d'un pays ALÉNA*)

"refit" means a closure of a plant for a period of at least three consecutive months that is for purposes of plant conversion or retooling; (*réaménagement*)

"size category", with respect to a light-duty vehicle, means that the total of the interior volume for passengers and the interior volume for luggage is

(a) 85 cubic feet (2.38 m³) or less,

(b) more than 85 cubic feet (2.38 m³) but less than 100 cubic feet (2.80 m³),

(c) 100 cubic feet (2.80 m³) or more but not more than 110 cubic feet (3.08 m³),

(d) more than 110 cubic feet (3.08 m³) but less than 120 cubic feet (3.36 m³), or

(e) 120 cubic feet (3.36 m³) or more; (*catégorie de taille*)

"traced material" means a material, produced outside the territories of the NAFTA countries, that is imported from outside the territories of the NAFTA countries and is, when imported, of a tariff provision listed in Schedule IV; (*matière retracée*)

"underbody" means the floor pan of a motor vehicle. (*soubassement*)

Light-duty Automotive Goods

9. (1) For purposes of calculating the regional value content of a light-duty automotive good under the net cost method, the value of non-originating materials used by the producer in the production of the good shall be the sum of the values of the non-originating materials that are traced materials and are incorporated into the good.

(2) Except as otherwise provided in subsections (3) and (6) through (8), the value of each of the traced materials that is incorporated into a good shall be

(a) where the producer imports the traced material from outside the territories of the NAFTA countries and has or takes title to it at the time of importation, the sum of

(i) the customs value of the traced material,

(ii) where not included in that customs value, any freight, insurance, packing and other costs that were incurred in transporting the traced material to the first place at which it was received in the territory of a NAFTA country, and

(iii) where not included in that customs value, the costs referred to in subsection (4);

(b) where the producer imports the traced material from outside the territories of the NAFTA countries and does not have or take title to it at the time of importation, the sum of

(i) the customs value of the traced material,

(ii) where not included in that customs value, any freight, insurance, packing and other costs that were incurred in transporting the traced material to the place at which it was when the producer takes title in the territory of a NAFTA country, and

(iii) where not included in that customs value, the costs referred to in subsection (4);

(c) where a person other than the producer imports the traced material from outside the territories of the NAFTA countries and that person has or takes title to the material at the time of importation, if the producer has a statement that

(i) is signed by the person from whom the producer acquired the traced material, whether in the form in which it was imported into the territory of a NAFTA country or incorporated into another material, and

(ii) states

(A) the customs value of the traced material,

(B) where not included in that customs value, any freight, insurance, packing and other costs that were incurred in transporting the traced material to the first place at which it was received in the territory of a NAFTA country, and

(C) where not included in that customs value, the costs referred to in subsection (4),

the sum of the customs value of the traced material, the freight, insurance, packing and other costs referred to in clause (ii)(B) and the costs referred to in clause (ii)(C);

(d) where a person other than the producer imports the traced material from outside the territories of the NAFTA countries and that person does not have or take title to the material at the time of importation, if the producer has a statement that

(i) is signed by the person from whom the producer acquired the traced material, whether in the form in which it was imported into the territory of a NAFTA country or incorporated into another material, and

(ii) states

(A) the customs value of the traced material,

(B) where not included in that customs value, any freight, insurance, packing and other costs that were incurred in transporting the traced material to the place at which it was located when the first person in the territory of a NAFTA country takes title, and

(C) where not included in that customs value, the costs referred to in subsection (4),

the sum of the customs value of the traced material, the freight, insurance, packing and other costs referred to in clause (ii)(B) and the costs referred to in clause (ii)(C);

(e) where a person other than the producer imports the traced material from outside the territories of the NAFTA countries and the producer acquires the traced material or a material that incorporates the traced material from a person in the territory of a NAFTA country who has title to it, if the producer has a statement that

(i) is signed by the person from whom the producer acquired the traced material or the material that incorporates it, and

(ii) states the value of the traced material or a material that incorporates the traced material, determined in accordance with subsection (5), with respect to a transaction that occurs after the customs value of the traced material was determined,

the value of the traced material or the material that incorporates the traced material, determined in accordance with subsection (5), with respect to the transaction referred to in that statement;

(f) where a person other than the producer imports the traced material from outside the territories of the NAFTA countries, and the producer acquires a material that incorporates that traced material and the acquired material was produced in the territory of a NAFTA country and is subject to a regional value-content requirement, if the producer has a statement that

(i) is signed by the person from whom the producer acquired that material, and

(ii) states that the acquired material is an originating material but does not state any value with respect to the traced material,

an amount equal to $VM \times (1 - RVCR)$

where

VM is the value of the acquired material, determined in accordance with subsection (2), with respect to the transaction in which the producer acquired that material, and

RVCR is the regional value-content requirement for the acquired material, expressed as a decimal;

(g) where a person other than the producer imports the traced material from outside the territories of the NAFTA countries and the producer acquires a material that

- (i) incorporates that traced material,
- (ii) was produced in the territory of a NAFTA country, and
- (iii) with respect to which an amount was determined in accordance with paragraph (f),

if the producer of the good has a statement signed by the person from whom the producer acquired that material that states that amount, the amount as determined in accordance with paragraph (f); and

(h) where a person other than the producer imports the traced material from outside the territories of the NAFTA countries and the producer does not have a statement described in any of paragraphs (c) through (g), the value of the traced material or any material that incorporates it, determined in accordance with subsection (5) with respect to the transaction in which the producer acquires the traced material or any material that incorporates it.

(3) For purposes of paragraphs (2)(a) through (d), where the customs administration of the NAFTA country into the territory of which the good is imported determines during the course of a verification of origin of the good that the customs value of the traced material referred to in those paragraphs was not correctly determined, it may, for purposes of determining whether the good is an originating good, require that the value of the material be determined in accordance with Schedule VIII with respect to the importation for which that customs value was determined and, where the costs referred to in subsection (4) are not included in that value, that those costs be added to that value.

(4) The costs referred to in paragraphs (2)(a) through (d) and subsection (3) are the following:

- (a) duties and taxes paid or payable with respect to the material in the territory of one or more of the NAFTA countries, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, including credit against duty or tax paid or payable; and
- (b) customs brokerage fees, including the cost of in-house customs brokerage services, incurred with respect to the material in the territory of one or more of the NAFTA countries.

(5) For purposes of paragraphs (2)(e), (f) and (h) and subsections (6) and (7), the value of a material

(a) shall be the transaction value of the material, determined in accordance with subsection 2(1) of Schedule VIII with respect to the transaction referred to in that paragraph or subsection, or

(b) shall be determined in accordance with sections 6 through 11 of Schedule VIII, where, with respect to the transaction referred to in that paragraph or subsection, there is no transaction value for the material under subsection 2(2) of that Schedule, or the transaction value of the material is unacceptable under subsection 2(3) of that Schedule,

and, where not included under paragraph (a) or (b), shall include taxes, other than duties paid on an importation of a material from a NAFTA country, paid or payable with respect to the material in the territory of one or more of the NAFTA countries, other than taxes that are waived, refunded, refundable or otherwise recoverable, including credit against tax paid or payable.

(6) Where it is determined, during the course of a verification of origin of a light-duty automotive good with respect to which the producer of that good has a statement referred to in paragraph (2)(f), that the acquired material referred to in that statement is not an originating material, the value of the acquired material shall, for purposes of subsection (2), be determined in accordance with subsection (5) with respect to the transaction in which that producer acquired it.

(7) Where any person who has information with respect to a statement referred to in any of paragraphs (2)(c) through (h) does not allow a customs administration to verify that information during a verification of origin, the value of the material with respect to which that person did not allow the customs administration to verify the information may be determined by that customs administration in accordance with subsection (5) with respect to the transaction in which that person sells, or otherwise transfers to another person, that material or a material that incorporates that material.

(8) Where a traced material is incorporated into a material produced in the territory of a NAFTA country and that material is incorporated into a light-duty automotive good, the statement referred to in paragraph (2)(c), (d) or (e) may state the value of non-originating materials, determined in accordance with subsection 12(3), with respect to the material that incorporates the traced material.

(9) For purposes of this section,

(a) where a producer, in accordance with subsection 7(4), designates as an intermediate material any self-produced material used in the production of a light-duty automotive good,

(i) the designation applies solely to the calculation of the net cost of that good, and

(ii) the value of a traced material that is incorporated into that good shall be determined as though the designation had not been made;

(b) the value of a material not listed in Schedule IV, when imported from outside the territories of the NAFTA countries,

(i) shall not be included in the value of non-originating materials that are used in the production of a light-duty automotive good, and

(ii) shall be included in calculating the net cost of a light-duty automotive good that incorporates that material;

(c) except as otherwise provided in subsection 12(6), this section does not apply with respect to after-market parts;

(d) the costs referred to in subparagraphs (2)(a)(ii) and (b)(ii), clauses (2)(c)(ii)(B) and (d)(ii)(B) and subsections (4) and (5) shall be the costs referred to in those paragraphs that are recorded on the books of the producer of the light-duty automotive good;

(e) for purposes of calculating the regional value content of a light-duty automotive good, the producer of that good may choose to treat any material used in the production of that good as a non-originating material, and the value of that material shall be determined in accordance with subsection (5) with respect to the transaction in which the producer acquired it; and

(f) any information set out in a statement referred to in subsection (2) that concerns the value of materials or costs shall be in the same currency as the currency of the country in which the person who provided the statement is located.

(10) Each of the following examples is an "Example" as referred to in subsection 2(4).

Example 1

Nuts and bolts of heading No. 73.18 are imported from outside the territories of the NAFTA countries and are used in the territory of a NAFTA country in the production of a light-duty automotive good referred to in subsection 9(1). Heading No. 73.18 is not listed in Schedule IV so the nuts and bolts are not traced materials.

Because the nuts and bolts are not traced materials the value, under subsection 9(1), of the nuts and bolts is not included in the value of non-originating materials used in the light-duty automotive good even though the nuts and bolts are imported from outside the territories of the NAFTA countries.

The value, under paragraph 9(9)(b), of the nuts and bolts is included in the net cost of the light-duty automotive good for the purposes of calculating, under subsection 9(1), regional value content of the motor vehicle.

Example 2

A rear view mirror of subheading No. 7009.10 is imported from outside the territories of the NAFTA countries and is used in the territory of a NAFTA country as original equipment in the production of a light-duty vehicle.

Subheading No. 7009.10 is listed in Schedule IV. The rear view mirror is a traced material. For purposes of calculating, under subsection 9(1), regional value content of the light-duty vehicle, the value of the mirror is included in the value of non-originating materials in accordance with subsections 9(2) through (9).

Example 3

Glass of heading No. 70.05 is imported from outside the territories of the NAFTA countries and is used in the territory of NAFTA country A in the production of a rear view mirror. The rear view mirror is a non-originating good because it fails to satisfy the applicable change in tariff classification.

That rear view mirror is exported to NAFTA country B where it is used as original equipment in the production of a light-duty vehicle. Even though the rear view mirror is a non-originating material and is of a tariff item listed in Schedule IV, it is not a traced material because it was not imported from outside the territories of the NAFTA countries.

For purposes of calculating, under subsection 9(1), the regional value content of a light-duty vehicle in which the rear view mirror is incorporated, the value of the rear view mirror, under subsection 9(1), is not included in the value of non-originating materials used in the production of the light-duty vehicle.

Even though the glass of heading No. 70.05 that was used in the production of the rear view mirror and incorporated into the light-duty vehicle was imported from outside the territories of the NAFTA countries, the glass is not a traced material because heading No. 70.05 is not listed in Schedule IV.

For purposes of calculating, under subsection 9(1), the regional value content of the light-duty vehicle that incorporates the glass, the value of the glass is not included in the value of non-originating materials used in the production of the light-duty vehicle. The value of the rear view mirror would be included in the net cost of the light-duty vehicle, but the value of the imported glass would not be separately included in the value of non-originating materials of the light-duty vehicle.

Example 4

An electric motor of subheading No. 8501.10 is imported from outside the territories of the NAFTA countries and is used in the territory of a NAFTA country in the production of a seat frame of subheading No. 9401.90. The seat frame, with the electric motor attached, is sold to a producer of seats of subheading No. 9401.20. The seat producer sells the seat to a producer of light-duty vehicles. The seat is to be used as original equipment in the production of that light-duty vehicle.

Subheadings No. 8501.10 and 9401.20 are listed in Schedule IV; subheading No. 9401.90 is not. The electric motor is a traced material; the seat is not a traced material because it was not imported from outside the territories of the NAFTA countries.

The seat is a light-duty automotive good referred to in subsection 9(1). For purposes of calculating, under subsection 9(1), the regional value content of the seat, the value of traced materials incorporated into it is included in the value of non-originating materials used in the production of the seat. The value of the electric motor is included in that value. (However, the value of the motor would not be included separately in the net cost of the seat because the value of the motor is included as part of the cost of the seat frame.)

For purposes of calculating, under subsection 9(1), the regional value content of the light-duty vehicle, the value of the electric motor is included in the value of non-originating materials used in the production of the light-duty vehicle, even if the seat is an originating material.

Example 5

Cast blocks, cast heads and connecting rod assemblies of heading No. 84.09 are imported from outside the territories of the NAFTA countries by an engine producer, who has title to them at the time of importation, and are used by the producer in the territory of NAFTA country A in the production of an engine of heading No. 84.07. After the regional value content of the engine is calculated, the engine is an originating good. It is not a traced material because it was not imported from outside the territories of the NAFTA countries. The engine is exported to NAFTA country B, to be used as original equipment by a producer of light-duty vehicles.

For purposes of calculating, under subsection 9(1), the regional value content of the light-duty vehicle that incorporates the engine, because heading No. 84.09 is listed in Schedule IV and because the cast blocks, cast heads and connecting rod assemblies were imported into the territory of a NAFTA country and are incorporated into the light-duty vehicle, the value of those materials, which are traced materials, is included in the value of non-originating materials used in the production of the light-duty vehicle, even though the engine is an originating material.

The producer of the light-duty vehicle did not import the traced materials. However, because that producer has a statement referred to in paragraph 9(2)(c) and that statement states the value of non-originating materials of the traced materials in accordance with subsection 12(2), the producer of the light-duty vehicle may, in accordance with subsection 9(8), use that value as the value of non-originating materials of the light-duty vehicle with respect to that engine.

Example 6

Aluminum ingots of subheading No. 7601.10 and piston assemblies of heading No. 84.09 are imported from outside the territories of the NAFTA countries by an engine producer and are used by that producer in the territory of NAFTA country A in the production of an engine of heading No. 84.07. The aluminum ingots are used by the producer to produce an engine block; the piston assembly is then incorporated into the engine block and the producer designates, in accordance with subsection 7(4), a short block of heading No. 84.09 as an intermediate material. The engine that incorporates the short block is exported to NAFTA country B and used as original equipment in the production of a light-duty vehicle. The piston assemblies of heading No. 84.09 are traced materials; neither the engine nor the short block are traced materials because they were not imported from outside the territories of the NAFTA countries.

For purposes of calculating, under subsection 9(1), the regional value content of the engine, the value of the piston assemblies is included, under subparagraph 9(9)(a)(ii), in the value of non-originating materials, even if the intermediate material is an originating material. However, the value of the aluminum ingots is not included in the value of non-originating materials because subheading No. 7601.10 is not listed in Schedule IV. The value of the aluminum ingots does not need to be included separately in the net cost of the engine because that value is included in the value of the intermediate material, and the total cost of the intermediate material is included in the net cost of the engine.

For purposes of calculating, under subsection 9(1), the regional value content of the light-duty vehicle that incorporates the engine (and the piston assemblies), the value of the piston assemblies incorporated into that light-duty vehicle is included in the value of non-originating materials of the light-duty vehicle.

Example 7

An engine of heading No. 84.07 is imported from outside the territories of the NAFTA countries. The producer of the engine, located in the country from which the engine is imported, used in the production of the engine a piston assembly of heading No. 84.09 that was produced in a NAFTA country and is an originating good. The engine is used in the territory of a NAFTA country as original equipment in the production of a light-duty vehicle. The engine is a traced material.

For purposes of calculating, under subsection 9(1), the regional value content of a light-duty vehicle that incorporates that engine, the value of the engine is included in the value of non-originating materials of that light-duty vehicle. The value of the piston assembly, which was, before its exportation to outside the territories of the NAFTA countries, an originating good, shall not be deducted from the value of non-originating materials used in the production of the light-duty vehicle.

Under section 16 (transshipment), the piston assembly is no longer considered to be an originating good because it was used in the production of a good outside the territories of the NAFTA countries.

Example 8

A wholesaler, located in City A in the territory of a NAFTA country, imports from outside the territories of the NAFTA countries rubber hoses of heading No. 40.09, which is listed in Schedule IV. The wholesaler takes title to the goods at the wholesaler's place of business in City A. The customs value of the imported goods is \$500. All freight, taxes and duties associated with the transportation of the good to the wholesaler's place of business total \$100; the cost of the freight, included in that \$100, from the place where it was received in the territory of a NAFTA country to the location of the wholesaler's place of business in City A is \$25. The wholesaler sells the rubber hoses for \$650 to a producer of light-duty vehicles who uses the goods in the territory of a NAFTA country as original equipment in the production of a light-duty vehicle. The light-duty vehicle producer pays \$50 to have the goods shipped from the location of the wholesaler's place of business in City A to the location at which the light-duty vehicle is produced.

The rubber hoses are traced materials and they are incorporated into a light-duty automotive good. For purposes of calculating, under subsection 9(1), the regional value content of the light-duty vehicle,

- (1) if the wholesaler takes title to the goods before the first place at which they were received in the territory of a NAFTA country, then the value of non-originating materials, where the light-duty vehicle producer has a statement referred to in 9(2)(c), would not include the cost of freight from the place where they were received in the territory of a NAFTA country to the location of the wholesaler's place of business: in this situation, the value of non-originating materials would be \$575;*
- (2) if the producer has a statement referred to in paragraph 9(2)(d) that states the customs value of the traced material and, where not included in that customs value, the cost of taxes, duties, fees and transporting the goods to the place where title is taken, the light-duty vehicle producer may use those values as the value of non-originating materials with respect to the goods: in this situation, the value of non-originating materials would be \$600; or*
- (3) if the wholesaler is unwilling to provide the light-duty vehicle producer with such a statement, the value of non-originating materials with respect to the traced materials will be the value of the materials with respect to the transaction in which the producer acquired them, as provided for in paragraph 9(2)(h), in this instance \$650; the costs of transporting the goods from the location of the wholesaler's place of business to the location of the producer will be included in the net cost of the goods, but not in the value of non-originating materials.*

Example 9

A wholesaler, located in City A in the territory of a NAFTA country, imports from outside the territories of the NAFTA countries rubber hose of heading No. 40.09, which is listed in Schedule IV. The wholesaler sells the good to a producer located in the territory of the NAFTA country who uses the hose to produce a power steering hose assembly, also of heading No. 40.09. The power steering hose assembly is then sold to a producer of light-duty vehicles who uses that good in the production of a light-duty vehicle. The rubber hose is a traced material; the power steering hose assembly is not a traced material because it was not imported from outside the territories of the NAFTA countries.

The wholesaler who imported the rubber hose from outside the territories of the NAFTA countries has title to it at the time of importation. The customs value of the good is \$3, including freight and insurance and all other costs incurred in transporting the good to the first place at which it was received in the territory of the NAFTA country. Duties and fees and all other costs referred to in subsection 9(4), paid by the wholesaler with respect to the good, total an additional \$1. The wholesaler sells the good to the producer of the power steering hose assemblies for \$5, not including freight to the location of that producer. The power steering hose producer pays \$2 to have the good delivered to the location of production. The value of the power steering hose assembly sold to the light-duty vehicle producer is \$10, including freight for delivery of the good to the location of the light-duty vehicle producer.

For purposes of calculating, under subsection 9(1), the regional value content of the light-duty vehicle:

- (1) if the motor vehicle producer has a statement referred to in paragraph 9(2)(c) from the producer of the power steering hose assembly that states the customs value of the imported rubber hose incorporated in the power steering hose assembly, and the value of the duties, fees and other costs referred to in subsection 9(4), the producer may use those values as the value of non-originating materials with respect to that traced good: in this situation, that value would be the customs value of \$3 and the cost of duties and fees of \$1, provided that the wholesaler has provided the producer of the power steering hose assembly with the information regarding the customs value of the imported good and the other costs;*
- (2) if the light-duty vehicle producer has a statement from the producer of the power steering hose assembly that states the value of the imported hose, with respect to the transaction in which the power steering hose assembly producer acquires the imported hose from the wholesaler, the light-duty vehicle producer may include that value as the value of non-originating materials, in accordance with paragraph 9(2)(e): in this situation, that value is \$5; and the \$2 cost of transporting the good from the location of the wholesaler to the location of the producer, because that cost is separately identified, would not be included in the value of non-originating materials of the light-duty vehicle;*

- (3) *if the light-duty vehicle producer has a statement referred to in paragraph 9(2)(f) signed by the producer of the power steering hose assembly, the light-duty vehicle producer may use the formula set out in subparagraph 9(2)(f)(ii) to calculate the value of non-originating materials with respect to that acquired material: in this situation, assuming the regional value-content requirement were 50 per cent, the value of non-originating materials would be \$5; and because the cost of transportation from the location of the producer of the power steering hose assembly to the location of the light-duty vehicle producer is included in the purchase price and not separately identified, it may not be deducted from the purchase price, because the formula referred to in subparagraph 9(2)(f)(ii) does not allow for the deduction of transportation costs that would otherwise not be non-originating; or*
- (4) *if the light-duty vehicle producer does not have a statement referred to in any of paragraphs 9(2)(c) through (g) from the producer of the power steering hose assembly, the light-duty vehicle producer includes in the value of non-originating materials of the vehicles the value, determined in accordance with paragraph 9(2)(h), of the power steering hose assembly: in this situation, that amount would be \$10, the cost to the producer of acquiring that material.*

Example 10

A producer of light-duty vehicles located in City C in the territory of a NAFTA country imports from outside the territories of the NAFTA countries rubber hose of heading No. 40.09, which is listed in Schedule IV, and uses that good as original equipment in the production of a light-duty vehicle.

The rubber hose arrives at City A in the NAFTA country, but the producer of the light-duty vehicle does not have title to the good; it is transported under bond to City B, and on its arrival in City B, the producer of the light-duty vehicle takes title to it and the good is received in the territory of a NAFTA country. The good is then transported to the location of the light-duty vehicle producer in City C.

The customs value of the imported good is \$4, the transportation and other costs referred to in subparagraph 9(2)(b)(ii) to City A are \$3 and to City B are \$2, and the cost of duties, taxes and other fees referred to in subsection 9(4) is \$1. The cost of transporting the good from City B to the location of the producer in City C is \$1. The rubber hose is traced material.

For purposes of calculating, under subsection 9(1), the regional value content of the light-duty vehicle, the value, under paragraph 9(2)(b), of non-originating materials of that vehicle is the customs value of the traced material and, where not included in that value, the cost of taxes, duties, fees and the cost of transporting the traced material to the place where title is taken. In this situation, the value of non-originating materials would be the customs value of the traced material, \$4, the cost of duties, taxes and other fees, \$1, the cost of transporting the material to City A, \$3, and the cost of transporting that material from City A to City B, \$2, for a total of \$10. The \$1 cost of transporting the good from City B to the location of the producer in City C would not be included in the value of non-originating materials of the light-duty vehicle because a person of a NAFTA country has taken title to the traced material.

Example 11

A radiator of subheading No. 8708.91 is imported from outside the territories of the NAFTA countries by a producer of light-duty vehicles and is used in the territory of a NAFTA country as original equipment in the production of a light-duty vehicle.

The radiator is transported by ship from outside the territories of the NAFTA countries and arrives in the territory of the NAFTA country at City A. The radiator is not, however, unloaded at City A and although the radiator is physically present in the territory of the NAFTA country, it has not been received in the territory of a NAFTA country.

The ship sails in territorial waters from City A to City B and the radiator is unloaded there. The light-duty vehicle producer files, from City C in the same country, the entry for the radiator; the radiator enters the territory of the NAFTA country at City B.

Subheading No. 8708.91 is listed in Schedule IV. The radiator is a traced material.

For purposes of calculating, under subsection 9(1), the regional value content of the light-duty vehicle, the value of the radiator is included in the value of non-originating materials of the light-duty vehicle. The costs of any freight, insurance, packing and other costs incurred in transporting the radiator to City B are included in the value of non-originating materials of the light-duty vehicle, including the cost of transporting the radiator from City A to City B. The costs of any freight, insurance, packing and other costs that were incurred in transporting the radiator from City B to the location of the producer are not included in the value of non-originating materials of the light-duty vehicle.

Heavy-duty Automotive Goods

10. (1) Except as otherwise provided in subsections (3) through (8) and subsection 12(6), for purposes of calculating the regional value content of a heavy-duty automotive good under the net cost method, the value of non-originating materials used by the producer of the good in the production of the good shall be the sum of

(a) for each listed material that is a non-originating material, is a self-produced material and is used by the producer in the production of the good, at the choice of the producer, either

(i) the total cost that can be reasonably allocated to that listed material in accordance with Schedule VII, or

(ii) the sum of

(A) the customs value of each non-originating material imported by the producer of the listed material and used in the production of the listed material, and, where not included in that customs value, the costs referred to in paragraphs (2)(c) through (f), and

(B) the value of each non-originating material that is not imported by the producer of the listed material and is used in the production of the listed material, determined in accordance with subsection (2) with respect to the transaction in which the producer of the listed material acquired it;

(b) for each listed material that is a non-originating material, is produced in the territory of a NAFTA country and is acquired and used by the producer in the production of the good, at the choice of the producer, either

(i) the value of that non-originating listed material, determined in accordance with subsection (2), with respect to the transaction in which the producer acquired the listed material, or

(ii) where the producer of the good has a statement described in clause (A) or (B) with respect to each material that is a non-originating material used in the production of that listed material, the sum of

(A) the customs value of each non-originating material imported by the producer of the listed material and used in the production of that listed material, and, where not included in that customs value, the costs referred to in paragraphs (2)(c) through (f), if the producer of the good has a statement signed by the producer of the listed material that states the customs value of that non-originating material and the costs referred to in paragraphs (2)(c) through (f) that the producer of the listed material incurred with respect to the non-originating material, and

(B) the value of each non-originating material that is not imported by the producer of the listed material, and is acquired and used in the production of the listed material, determined in accordance with subsection (2) with respect to the transaction in which the producer of the listed material acquired that non-originating material, if the producer of the good has a statement signed by the producer of the listed material that states the value of the acquired material, determined in accordance with subsection (2) with respect to the transaction in which the producer of the listed material acquired the non-originating material;

(c) for each listed material, automotive component assembly, automotive component or sub-component that is imported from outside the territories of the NAFTA countries, and is used by the producer in the production of the good,

(i) where it is imported by the producer, the customs value of that non-originating listed material, automotive component assembly, automotive component or sub-component, and, where not included in that customs value, the costs referred to in paragraphs (2)(c) through (f), and

(ii) where it is not imported by the producer, the value of that non-originating listed material, automotive component assembly, automotive component or sub-component, determined in accordance with subsection (2) with respect to the transaction in which the producer acquired it;

(d) for each automotive component assembly, automotive component or sub-component that is an originating material and is acquired and used by the producer in the production of the good, at the choice of the producer,

(i) the sum of

(A) the value of each non-originating listed material used in the production of the originating material, determined under paragraphs (a) and (b),

(B) the value of each non-originating material incorporated into the originating material, determined under paragraph (c),

(C) the value of each non-originating listed material used in the production of a material referred to in paragraph (e) that is used in the production of the originating material, determined under paragraphs (a) and (b), and

(D) where the value of a non-originating listed material referred to in clause (C), and used in the production of a non-originating automotive component assembly, automotive component or sub-component that is used in the production of the originating material, is not included under clause (C), the value of that automotive component assembly, automotive component or sub-component, determined under subparagraph (e)(ii),

if the producer has a statement, signed by the person from whom the originating material was acquired, that states the sum of the values, as determined by the producer of the originating material under paragraphs (a), (b), (c) and (e), of each non-originating material referred to in any of clauses (A) through (D) that is incorporated into that originating material,

(ii) an amount equal to the number resulting from applying the following formula:

$$VM \times (1 - RVCR)$$

where

VM is the value of the acquired material, determined in accordance with subsection (2), with respect to the transaction in which the producer of the good acquired that material; and

RVCR is the regional value-content requirement for the acquired material, expressed as a decimal,

if the material is subject to a regional value-content requirement and the producer has a statement, signed by the person from whom the producer acquired that material, that states that the acquired material is an originating material but does not state the value of non-originating materials with respect to that acquired material, or

(iii) the value of that automotive component assembly, automotive component or sub-component determined in accordance with subsection (2) with respect to the transaction in which the producer acquired the material;

(e) for each automotive component assembly, automotive component or sub-component that is a non-originating material produced in the territory of a NAFTA country and that is acquired by the producer and used by the producer in the production of the good, at the choice of the producer, either

(i) the sum of the values of the non-originating materials incorporated into that non-originating material that is acquired by the producer, determined under paragraphs (a), (b), (c), (d) and (f), if the producer has a statement, signed by the person from whom the non-originating material was acquired, that states the sum of the values of the non-originating materials incorporated into that non-originating material, determined by the producer of the non-originating material in accordance with paragraphs (a), (b), (c), (d) and (f), or

(ii) the value of that non-originating automotive component assembly, automotive component or sub-component, determined in accordance with subsection (2) with respect to the transaction in which the producer acquired the material; and

(f) for each non-originating material that is not referred to in paragraph (a), (b), (c) or (e) and that is used by the producer in the production of the good,

(i) where it is imported by the producer, the customs value of that non-originating material, and, where not included in that customs value, the costs referred to in paragraphs (2)(c) through (f), and

(ii) where it is not imported by the producer, the value of that non-originating material, determined in accordance with subsection (2) with respect to the transaction in which the producer acquired the material.

(2) For purposes of clause (1)(a)(ii)(B), subparagraph (1)(b)(i), clause (1)(b)(ii)(B), subparagraphs (1)(c)(ii), (1)(d)(ii) and (iii), (1)(e)(ii) and (1)(f)(ii), the value of a material

(a) shall be the transaction value of the material, determined in accordance with subsection 2(1) of Schedule VIII with respect to the transaction referred to in that clause or subparagraph, or

(b) where, with respect to the transaction referred to in that clause or subparagraph, there is no transaction value for the material under subsection 2(2) of Schedule VIII or the transaction value of the material is unacceptable under subsection 2(3) of that Schedule, shall be determined in accordance with sections 6 through 11 of that Schedule,

and shall include the following costs where they are not included under paragraph (a) or (b):

(c) the costs of freight, insurance and packing, and all other costs incurred in transporting the material to the location of the producer,

(d) duties and taxes paid or payable with respect to the material in the territory of one or more of the NAFTA countries, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, including credit against duty or tax paid or payable,

(e) customs brokerage fees, including the cost of in-house customs brokerage and customs clearance services, incurred with respect to the material in the territory of one or more of the NAFTA countries, and

(f) the cost of waste and spoilage resulting from the use of the material in the production of the good, minus the value of any reusable scrap or by-product.

(3) For purposes of clauses (1)(a)(ii)(A) and (b)(ii)(A) and subparagraphs (1)(c)(i) and (1)(f)(i), where the customs administration of the NAFTA country into the territory of which the good is imported determines, during the course of a verification of origin of the good, that the customs value of an imported material referred to in those clauses or subparagraphs was not correctly determined, it may, for the purposes of determining whether the good is an originating good, require that the value of the material be determined in accordance with Schedule VIII with respect to the importation for which that customs value was determined and, where the costs referred to in paragraphs (2)(c) through (f) are not included in that value, that those costs be added to the value of the material.

(4) For purposes of calculating the regional value content of a heavy-duty component, where

(a) a heavy-duty component is produced in the same plant as an automotive component assembly or automotive component that is of the same heading or subheading as that heavy-duty component and is for use as original equipment in a light-duty vehicle, and

(b) it is not reasonable for the producer to know which of the production will constitute a heavy-duty component for use in heavy-duty vehicle,

the value of the non-originating materials used in the production of the heavy-duty component in that plant may, at the choice of the producer, be determined in the manner set out in section 9.

(5) For purposes of calculating the regional value content of a heavy-duty vehicle, where a producer of such a vehicle acquires, for use by that producer in the production of the vehicle, a heavy-duty component with respect to which the value of non-originating materials has been determined in accordance with subsection (4), the value of the non-originating materials used by the producer with respect to that heavy-duty component is the value of non-originating materials determined under that subsection.

(6) Where it is determined, during the course of a verification of origin of a heavy-duty automotive good with respect to which the producer of that good has a statement referred to in subparagraph (1)(d)(ii) that the acquired material referred to in that statement is not an originating material, the value of the acquired material shall, for purposes of subsection (1), be determined in accordance with subsection (2) with respect to the transaction in which that producer acquired it.

(7) Where any person who has information with respect to a statement referred to in subparagraph (1)(b)(ii), (d)(i) or (e)(i) does not allow a customs administration to verify that information during a verification of origin, the value of any material with respect to which that person did not allow the customs administration to verify the information may be determined by that customs administration in accordance with subsection (2) with respect to the transaction in which that person sells, or otherwise transfers to another person, that material or a material that incorporates that material.

(8) Where a heavy-duty component, sub-component or listed material is incorporated into a material produced in the territory of a NAFTA country and that material is incorporated into a heavy-duty automotive good, the statement referred to in subparagraph (1)(b)(ii), (d)(i) or (e)(i) may state the value of non-originating materials, determined in accordance with subsection 12(3), with respect to the material that incorporates the heavy-duty component, sub-component or listed material.

(9) For purposes of this section,

(a) for purposes of calculating the regional value content of a heavy-duty automotive good, sub-component or listed material, a producer of such a good may, in accordance with subsection 7(4), designate as an intermediate material any self-produced material, other than a heavy-duty component or sub-component, that is used in the production of that good;

(b) except as otherwise provided in subsection 12(6), this section does not apply with respect to after-market parts;

(c) this section does not apply to a sub-component for purposes of calculating its regional value content before it is incorporated into a heavy-duty automotive good;

(d) for purposes of calculating the regional value content of a heavy-duty automotive good, the producer of that good may choose to treat any material used in the production of that good as a non-originating material, and the value of that material shall be determined in accordance with subsection (2) with respect to the transaction in which the producer acquired it; and

(e) any information set out in a statement referred to in subsection (2) that concerns the value of materials or costs shall be in the same currency as the currency of the country in which the person who provided the statement is located.

(10) Each of the following examples is an "Example" as referred to in subsection 2(4).

Example 1

A listed material is imported from outside the territories of the NAFTA countries

A cast head, produced outside the territories of the NAFTA countries, is imported into the territory of a NAFTA country and used in that country in the production of an engine that will be used as original equipment in the production of a heavy-duty vehicle. No other non-originating materials are used in the production of the engine. The cast head is a listed material; the engine is an automotive component.

Use of the listed material in an automotive component

For purposes of calculating the regional value content of the engine, the value of listed materials imported from outside the territories of the NAFTA countries is included in the value of non-originating materials used in the production of the engine. Because the cast head was produced outside the territories of the NAFTA countries, its value, under paragraph 10(1)(c), is included in the value of non-originating materials used in the production of the engine.

Use of an originating automotive component incorporating the listed material

The engine is an originating material acquired by the producer of the heavy-duty vehicle. For purposes of calculating the regional value content of the heavy-duty vehicle that incorporates that engine (and incorporates the cast head), the value of non-originating materials used in the production of the heavy-duty vehicle is determined under paragraph 10(1)(d) with respect to that engine. The producer may choose to include in the value of non-originating materials of the heavy-duty vehicle

- (a) the value, determined under subparagraph 10(1)(d)(i), of the non-originating materials that are incorporated into the engine, which is the value, determined under paragraphs 10(1)(a) through (c) and subparagraph (e)(ii), of the non-originating materials;
- (b) the value, determined under subparagraph 10(1)(d)(ii), which is an amount equal to the amount determined under paragraph 10(1)(d)(iii) multiplied by the regional value-content requirement, expressed as a decimal, for the engine; or
- (c) the value, determined under subparagraph 10(1)(d)(iii), of the engine.

The heavy-duty vehicle producer may only choose the first option if that producer has a statement, referred to in subparagraph 10(1)(d)(i), from the person from whom the engine was acquired. In this situation, the value, determined under paragraph 10(1)(c), of the cast head, is included in the value of non-originating materials of the heavy-duty vehicle, with respect to the engine that is used in the production of the heavy-duty vehicle.

The heavy-duty vehicle producer may only choose the second option if that producer has a statement, referred to in subparagraph 10(1)(d)(ii), from the person from whom the engine was acquired. In this situation, because of the application of the equation, the value of the cast head will be included in the amount determined under subparagraph 10(1)(d)(ii) and is, consequently, included in the value of non-originating materials used in the production of the heavy-duty vehicle.

Use of a non-originating automotive component incorporating the listed material

The engine is a non-originating material acquired by the producer of the heavy-duty vehicle. For purposes of calculating the regional value content of the heavy-duty vehicle that incorporates that engine (and incorporates the cast head), the value of non-originating materials used in the production of the heavy-duty vehicle is determined under paragraph 10(1)(e) with respect to that engine. The producer of the heavy-duty vehicle may choose to include in the value of non-originating materials either

- (a) the value, as determined under subparagraph 10(1)(e)(i), of the non-originating materials that are incorporated into the engine, which is the value of the non-originating materials as determined under paragraphs 10(1)(a) through (d) and (f), or
- (b) the value of the engine, determined under subparagraph 10(1)(e)(ii).

The heavy-duty vehicle producer may only choose the first option if that producer has a statement, referred to in subparagraph 10(1)(e)(i), from the person from whom the engine was acquired. In this situation, the value of the cast head, as determined under paragraph 10(1)(c), is included in the value of non-originating materials used in the production of the heavy-duty vehicle, with respect to the engine that is used in the production of the heavy-duty vehicle.

Example 2

A material is imported from outside the territories of the NAFTA countries

A rocker arm assembly, produced outside the territories of the NAFTA countries, is imported into the territory of a NAFTA country and used in that country in the production of an engine that will be used as original equipment in the production of a heavy-duty vehicle. No other non-originating materials are used in the production of the engine. The rocker arm assembly is neither a listed material nor a sub-component; the engine is an automotive component.

Use of the material in an automotive component

For purposes of calculating the regional value content of the engine, the value of non-originating materials that are not listed materials is included in the value of non-originating materials used in the production of the engine. Because the rocker arm assembly was produced outside the territories of the NAFTA countries, it is a non-originating material and its value, under paragraph 10(1)(f), is included in the value of non-originating materials used in the production of the engine.

Use of an originating automotive component incorporating the material

The engine is an originating material acquired by the producer of the heavy-duty vehicle. For purposes of calculating the regional value content of the heavy-duty vehicle that incorporates that engine (and incorporates the rocker arm assembly), the value of non-originating materials used in the production of the heavy-duty vehicle is determined under paragraph 10(1)(d) with respect to that engine. The producer may choose to include in the value of non-originating materials used in the production of the heavy-duty vehicle

- (a) the value, determined under subparagraph 10(1)(d)(i), of the non-originating materials that are incorporated into the engine, which is the value, determined under paragraphs 10(1)(a) through (c) and subparagraph (e)(ii), of the non-originating materials;*
- (b) the value, determined under subparagraph 10(1)(d)(ii), which is an amount equal to the amount determined under paragraph 10(1)(d)(iii) multiplied by the regional value-content requirement, expressed as a decimal, for the engine; or*
- (c) the value, determined under subparagraph 10(1)(d)(iii), of the engine.*

The heavy-duty vehicle producer may only choose the first option if that producer has a statement, referred to in subparagraph 10(1)(d)(i), from the person from whom the engine was acquired. In this situation, the value of the rocker arm assembly, as determined under paragraph 10(1)(f), is not included in the value of non-originating materials of the heavy-duty vehicle, with respect to the engine that is used in the production of the heavy-duty vehicle.

The heavy-duty vehicle producer may only choose the second option if that producer has a statement, referred to in subparagraph 10(1)(d)(ii), from the person from whom the engine was acquired. In this situation, because of the application of the equation, the value of the rocker arm assembly will be included in the amount determined under subparagraph 10(1)(d)(ii) and will, consequently, be included in the value of non-originating materials used in the production of the heavy-duty vehicle.

Use of a non-originating automotive component incorporating the material

The engine is a non-originating material acquired by the producer of the heavy-duty vehicle. For purposes of calculating the regional value content of the heavy-duty vehicle that incorporates that engine (and incorporates the rocker arm assembly), the value of non-originating materials used in the production of the heavy-duty vehicle is determined under paragraph 10(1)(e) with respect to that engine. The producer of the heavy-duty vehicle may choose to include in the value of non-originating materials either

- (a) the value, as determined under subparagraph 10(1)(e)(i), of the non-originating materials that are incorporated into the engine, which is the value of the non-originating materials as determined under paragraphs 10(1)(a) through (d) and (f), or*
- (b) the value of the engine, determined under subparagraph 10(1)(e)(ii).*

The heavy-duty vehicle producer may only choose the first option if that producer has a statement, referred to in subparagraph 10(1)(e)(i), from the person from whom the engine was acquired. In this situation, the value of the rocker arm assembly, as determined under paragraph 10(1)(f), is included in the value of non-originating materials used in the production of the heavy-duty vehicle, with respect to the engine that is used in the production of the heavy-duty vehicle.

Use of the material in a self-produced automotive component

If the engine is a self-produced material rather than an acquired material, the heavy-duty vehicle producer is using the rocker arm assembly in the production of the heavy-duty vehicle rather than in the production of the engine, because, under subsection 7(4), the engine cannot be designated as an intermediate material. For purposes of calculating the regional value content of the heavy-duty vehicle, the value, under paragraph 10(1)(f), of the rocker arm assembly is included in the value of non-originating materials used in the production of the heavy-duty vehicle.

Example 3

An automotive component is imported from outside the territories of the NAFTA countries

A transmission, produced outside the territories of the NAFTA countries, is imported into the territory of a NAFTA country and used in that country as original equipment in the production of a heavy-duty vehicle. The transmission is an automotive component.

Use of the automotive component

For purposes of calculating the regional value content of the heavy-duty vehicle in which the transmission is used, the value of the transmission is included in the value of the non-originating materials under paragraph 10(1)(c), regardless of whether the producer imported the transmission or acquired it from someone else in the territory of a NAFTA country.

Example 4

An automotive component is imported from outside the territories of the NAFTA countries

A transmission, produced outside the territories of the NAFTA countries, is imported into the territory of a NAFTA country and combined with an engine to produce an engine-transmission assembly that will be used as original equipment in the production of a heavy-duty vehicle. The transmission is an automotive component; the engine-transmission assembly is an automotive component assembly.

Use of the automotive component assembly

The automotive component assembly is acquired by a producer who uses it in the production of a heavy-duty vehicle. If the automotive component assembly that incorporates the imported transmission is an originating material, its value is determined, at the choice of the producer, under any of subparagraphs 10(1)(d)(i), (ii) or (iii). (See example 1 for more detailed explanations of these provisions.) If the automotive component assembly that incorporates the imported transmission is a non-originating material, its value is determined, at the choice of the producer, under subparagraphs 10(1)(e)(i) or (ii). (See example 1 for more detailed explanations of these provisions.)

Regardless of whether the automotive component assembly is an originating material or a non-originating material, the value of the automotive component that was imported from outside the territories of the NAFTA countries is included in the value of non-originating materials used in the production of the heavy-duty vehicle. The transmission is a non-originating material, and, for purposes of calculating the regional value content of an automotive component assembly or heavy-duty vehicle that incorporates that transmission, the value of the transmission is included in the value of non-originating materials used in the production of the automotive component assembly or heavy-duty vehicle that incorporates it.

Example 5

A material is imported from outside the territories of the NAFTA countries

An aluminum ingot, produced outside the territories of the NAFTA countries, is imported into the territory of a NAFTA country and used in that country in the production of cast block that will be used in an engine that will be used as original equipment in the production of a heavy-duty vehicle. The aluminum ingot is not a listed material; the cast block is a listed material; the engine is an automotive component.

Use of the material in an intermediate material that is a listed material

The engine producer designates the cast block as an intermediate material under subsection 7(4). For purposes of determining the origin of that cast block, because the aluminum ingot is classified under a different heading than the cast block, the cast block satisfies the applicable change in tariff classification and is an originating material.

Use of the listed material incorporating the material

For purposes of calculating the regional value content of the engine that incorporates that cast block (and thus incorporates the aluminum ingot), the value of non-originating materials is determined under subsection 10(1). Because none of paragraphs 10(1)(a) through (f) require that a listed material that is an originating material be included in the value of non-originating materials used in the production of a good, the value of the cast block is not included in the value of non-originating materials used in the production of the engine or in the value of non-originating materials used in the production of an automotive component assembly or heavy-duty vehicle that incorporates the engine.

Because paragraph 10(1)(d) does not refer to a listed material that is an originating material, the value of the non-originating aluminum ingot used in the production of the originating cast block is not included in the value of non-originating materials used in the production of any good or material that incorporates the originating cast block.

Example 6

A non-originating listed material is used to produce a sub-component that is used to produce another sub-component

A crankshaft, produced in the territory of NAFTA country A from a forging imported from outside the territories of the NAFTA countries, is a non-originating material. The crankshaft is sold to another producer, located in the same country, who uses it to produce an originating block assembly. That block assembly is sold to another producer, also located in the same country, who uses it to produce a finished block. The finished block is sold to a producer of engines, who is located in NAFTA country B, for use in the production of a heavy-duty vehicle. The crankshaft is a listed material; the block assembly is a sub-component, as is the finished block.

Calculating the regional value content of the finished block

A sub-component is not a heavy-duty automotive good. As referred to in paragraph 10(9)(c), for purposes of calculating the regional value content of the sub-component before it is incorporated into a heavy-duty automotive good, such as when the sub-component is exported from the territory of one NAFTA country to the territory of another NAFTA country, the value of non-originating materials of the sub-component includes only the value of non-originating materials used in the production of that sub-component. Because the block assembly is an originating material, its value is not included in the value of non-originating materials of the finished block, nor is the value of the non-originating crankshaft included in the value of non-originating materials used in the production of the finished block because the crankshaft was used in the production of the block assembly and was not used in the production of the finished block.

Calculating the regional value content of the component that incorporates the finished block

For purposes of calculating the regional value content of the heavy-duty vehicle that incorporates a sub-component, the value of non-originating materials used in the production of the sub-component is determined under paragraph 10(1)(d) or (e) with respect to that sub-component. In this situation, the value, under paragraph 10(1)(b), of the non-originating crankshaft is included in the value of non-originating materials used in the production of the engine. (See examples 1 and 2 for more detailed explanations of paragraphs 10(1)(d) and (e).)

Example 7

A non-listed material is imported from outside the territories of the NAFTA countries and is used in the production of another non-listed material

A bumper part, produced outside the territories of the NAFTA countries, is imported into the territory of a NAFTA country and is used in the production of a bumper. The bumper is used in the territory of a NAFTA country as original equipment in the production of a heavy-duty vehicle. Neither a bumper part nor a bumper is a listed material, sub-component, automotive component or automotive component assembly.

The non-listed material is an originating material

The bumper is an originating material. For purposes of calculating the regional value content of the heavy-duty vehicle, neither the value of the imported bumper part nor the value of the bumper is included in the value of the non-originating materials.

The non-listed material is a non-originating material

The bumper is a non-originating material. For purposes of calculating the regional value content of the heavy-duty vehicle, the value of non-originating materials used in the production of the heavy-duty vehicle is determined under paragraph 10(1)(f) with respect to the bumper. In this situation, the value of the imported bumper is included in the value of non-originating materials of the heavy-duty vehicle. Because a bumper is not a listed material, the producer of the heavy-duty vehicle does not have the option, under subparagraph 10(1)(b)(ii), to include only the value of the imported bumper part in the value of non-originating materials used in the production of the heavy-duty vehicle.

Example 8

Transshipment of a listed material

A producer, located in the territory of a NAFTA country, produces, in that country, a cast head that is an originating good. The producer exports the cast head to outside the territories of the NAFTA territories, where valves, springs, valve lifters, a camshaft and gears are added to it to create a cast head assembly. An engine producer, located in the territory of a NAFTA country, imports the cast head assembly into that country and uses it in the production of an engine that will be used as original equipment in the production of a heavy-duty vehicle. A cast head is a listed material; a cast head assembly is a sub-component.

For purposes of calculating the regional value content of the engine, the value of the imported cast head assembly is included in the value of non-originating materials under paragraph 10(1)(c). The value of the cast head cannot be deducted from the value determined under paragraph 10(1)(c). Although the cast head was once an originating good, under section 16 when further production was performed with respect to the cast head outside the territories of the NAFTA countries, it was no longer an originating good.

Example 9

A material is imported from outside the territories of the NAFTA countries and a heavy-duty vehicle producer self-produces a non-originating listed material

A material, produced outside the territories of the NAFTA countries, is imported into the territory of a NAFTA country and used in that country in the production of a water pump that will be used as original equipment by the same producer in the production of a heavy-duty vehicle. Although the producer, under subsection 7(4), designates the water pump as an intermediate material, it is a non-originating material because it fails to satisfy the regional value-content requirement. A water pump is a listed material.

For purposes of calculating the regional value content of the heavy-duty vehicle, the value of non-originating materials includes, at the choice of the producer, either the total cost, determined under subparagraph 10(1)(a)(i), of the water pump or the value, determined under clause 10(1)(a)(ii)(A), of the material imported from outside the territories of the NAFTA countries.

Example 10

A material is acquired and used to produce a non-originating listed material

A material, produced outside the territories of the NAFTA countries, is acquired in the territory of a NAFTA country and used in that country in the production of a water pump that will be used as original equipment in the production of a heavy-duty vehicle. The producer of the water pump and the producer of the heavy-duty vehicle are separate, unrelated producers, located in the same country. A water pump is a listed material. The water pump is a non-originating material because it fails to satisfy the regional value-content requirement.

For purposes of calculating the regional value content of the heavy-duty vehicle, the value of non-originating materials includes, at the choice of the producer, either the value, determined under subparagraph 10(1)(b)(i) of the water pump, or, if the producer has a statement referred to in subparagraph 10(1)(b)(ii), the value on that statement, which is, in this situation, the value, determined under clause 10(1)(b)(ii)(B), of the material imported from outside the territories of the NAFTA countries.

If the statement states the value of non-originating materials of the listed material in accordance with subsection 12(3), the producer of the heavy-duty vehicle may, under subsection 10(8), use that value, under subparagraph 10(1)(b)(ii), as the value of non-originating materials used in the production of the heavy-duty vehicle with respect to that water pump.

Motor Vehicle Averaging

11. (1) For purposes of calculating the regional value content of light-duty vehicles or heavy-duty vehicles, the producer of those motor vehicles may elect that

(a) the sum of the net costs incurred and the sum of the values of non-originating materials used by the producer be calculated over the producer's fiscal year with respect to the motor vehicles that are in any one of the categories set out in subsection (5) that is chosen by the producer; and

(b) the sums referred to in paragraph (a) be used in the calculation referred to in subsection 6(3) as the net cost and the value of non-originating materials, respectively.

(2) An election made under subsection (1) shall

(a) state the category chosen by the producer, and

(i) where the category referred to in paragraph (5)(a) is chosen, state the model line, model name, class of motor vehicle and tariff classification of the motor vehicles in that category, and the location of the plant at which the motor vehicles are produced,

(ii) where the category referred to in paragraph (5)(b) is chosen, state the model name, class of motor vehicle and tariff classification of the motor vehicles in that category, and the location of the plant at which the motor vehicles are produced, and

(iii) where the category referred to in paragraph (5)(c) is chosen, state the model line, model name, class of motor vehicle and tariff classification of the motor vehicles in that category, and the locations of the plants at which the motor vehicles are produced;

(b) state the basis of the calculation described in subsection (9);

(c) state the producer's name and address;

(d) state the period with respect to which the election is made, including the starting and ending dates;

(e) state the estimated regional value content of motor vehicles in the category on the basis stated under paragraph (b);

(f) be dated and signed by an authorized officer of the producer; and

(g) be filed with the customs administration of each NAFTA country to which vehicles in that category are to be exported during the period covered by the election, at least 10 days before the first day of the producer's fiscal year, or such shorter period as that customs administration may accept.

(3) Where the fiscal year of a producer begins after the date of the entry into force of the Agreement but before one year after that date, the producer may elect that the calculation of regional value content referred to in subsection (1) be made under that subsection over the period beginning on the date of the entry into force of the Agreement and ending at the end of that fiscal year, in which case the election shall be filed with the customs administration of each NAFTA country to which vehicles are to be exported during the period covered by the election not later than 10 days after the entry into force of the Agreement, or such longer period as that customs administration may accept.

(4) Where the fiscal year of a producer begins on the date of the entry into force of the Agreement, the producer may make the election referred to in subsection (1) not later than 10 days after the entry into force of the Agreement, or such longer period as the customs administration referred to in paragraph (2)(g) may accept.

(5) The categories referred to in subsection (1) are the following:

(a) the same model line of motor vehicles in the same class of motor vehicles produced in the same plant in the territory of a NAFTA country;

(b) the same class of motor vehicles produced in the same plant in the territory of a NAFTA country; and

(c) the same model line of motor vehicles produced in the territory of a NAFTA country.

(6) Where applicable, a producer may elect that the calculation of the regional value content of motor vehicles referred to in Schedule VI be made in accordance with that schedule.

(7) Subject to subsection 5(4) of Schedule VI, the election referred to in subsection (6) shall be filed with the customs administration of the NAFTA country to which vehicles referred to in that schedule are to be exported, at least 10 days before the first day of the producer's fiscal year with respect to which that election is to apply or such shorter period as the customs administration may accept.

(8) An election filed for the period referred to in subsection (1) or (3) may not be

(a) rescinded; or

(b) modified with respect to the category or basis of calculation.

(9) For purposes of this section, where a producer files an election under subsection (1), (3) or (4), including an election referred to in subsection 13(9), the net costs incurred and the values of non-originating materials used by the producer, with respect to

(a) all motor vehicles that fall within the category chosen by the producer and that are produced during the fiscal year or, in the case of an election filed under subsection (3), during the period with respect to which the election is made, or

(b) those motor vehicles to be exported to the territory of one or more of the NAFTA countries that fall within the category chosen by the producer and that are produced during the fiscal year or, in the case of an election filed under subsection (3), during the period with respect to which the election is made,

shall be included in the calculation of the regional value content under any of the categories set out in subsection (5).

(10) Where the producer of a motor vehicle has calculated the regional value content of the motor vehicle on the basis of estimated costs, including standard costs, budgeted forecasts or other similar estimating procedures, before or during the producer's fiscal year, the producer shall conduct an analysis at the end of the producer's fiscal year of the actual costs incurred over the period with respect to the production of the motor vehicle, and, if the motor vehicle does not satisfy the regional value content requirement on the basis of the actual costs, immediately inform any person to whom the producer has provided a Certificate of Origin for the motor vehicle, or a written statement that the motor vehicle is an originating good, that the motor vehicle is a non-originating good.

Automotive Parts Averaging

12. (1) The regional value content of any or all goods that are of the same tariff provision listed in Schedule IV, or any or all goods that are automotive component assemblies, automotive components, sub-components or listed materials, and are produced in the same plant, may, where the producer of those goods elects to do so, be calculated by

(a) calculating the sum of the net costs incurred and the sum of the values of non-originating materials used by the producer of the goods over the period set out in subsection (5) that is chosen by the producer with respect to any or all of those goods in any one of the categories set out in subsection (4) that is chosen by the producer; and

(b) using the sums referred to in paragraph (a) in the calculation referred to in subsection 6(3) as the net cost and the value of non-originating materials, respectively.

(2) The calculation of the regional value content made under subsection (1) shall apply with respect to each unit of the goods in the category set out in subsection (4) that is chosen by the producer and produced during the period chosen by the producer under subsection (5).

(3) The value of non-originating materials of each unit of the goods

(a) in the category set out in subsection (4) chosen by the producer, and

(b) produced during the period chosen by the producer under subsection (5),

shall be the sum of the values of non-originating materials referred to in paragraph (1)(a) divided by the number of units of the goods in that category and produced during that period.

(4) The categories referred to in paragraph (1)(a) are the following:

(a) original equipment for use in the production of light-duty vehicles;

(b) original equipment for use in the production of heavy-duty vehicles;

(c) after-market parts;

(d) any combination of goods referred to in paragraphs (a) through (c);

(e) goods that are in a category set out in any of paragraphs (a) through (d) and are sold to one or more motor vehicle producers; and

(f) goods that are in a category set out in any of paragraphs (a) through (e) and are exported to the territory of one or more of the NAFTA countries.

(5) The period referred to in paragraph (1)(a) is,

(a) with respect to goods referred to in paragraph (4)(a), (b) or (d), or paragraph (4)(e) or (f) where the goods in that category are in a category referred to in paragraph (4)(a) or (b), any month, any consecutive three month period or the fiscal year of the motor vehicle producer to whom those goods are sold; and

(b) with respect to goods referred to in paragraph (4)(c), or paragraph (4)(e) or (f) where the goods in that category are in a category referred to in paragraph (4)(c), any month, any consecutive three month period, the fiscal year of that producer or the fiscal year of the motor vehicle producer to whom those goods are sold.

(6) Where a producer chooses that the regional value content of goods be calculated in accordance with subsection (1) and the goods are in any of the categories set out in paragraphs (4)(d) through (f), the value of non-originating materials

(a) shall be determined in the manner set out in section 9, where any of those goods are light-duty automotive goods;

(b) shall be determined in the manner set out in section 10, where any of those goods are heavy-duty automotive goods but none of the goods are light-duty automotive goods; and

(c) shall be determined in the manner set out in section 7, where none of those goods are light-duty automotive goods or heavy-duty automotive goods.

(7) Where the producer of a good has calculated the regional value content of the good on the basis of estimated costs, including standard costs, budgeted forecasts or other similar estimating procedures, before or during the period chosen under subsection (1), the producer shall conduct an analysis, at the end of the producer's fiscal year following the end of that period, of the actual costs incurred over the period with respect to the production of the good and, if the good does not satisfy the regional value content requirement on the basis of the actual costs during that period, immediately inform any person to whom the producer has provided a Certificate of Origin for the good, or a written statement that the good is an originating good, that the good is a non-originating good.

Special Regional Value Content-requirements

13. (1) Notwithstanding the regional value-content requirement set out in Schedule I, and except as otherwise provided in subsection (2), the regional value-content requirement for a good referred to in paragraph (a) or (b) is as follows:

(a) for the fiscal year of a producer that begins on the day closest to January 1, 1998 and for the three following fiscal years of that producer, not less than 56 per cent, and for the fiscal year of a producer that begins on the day closest to January 1, 2002 and thereafter, not less than 62.5 per cent, in the case of

(i) a light-duty vehicle, and

(ii) a good of any of heading Nos. 84.07 and 84.08 and subheading No. 8708.40, that is for use in a light-duty vehicle; and

(b) for the fiscal year of a producer that begins on the day closest to January 1, 1998 and for the three following fiscal years of that producer, not less than 55 per cent, and for the fiscal year of a producer that begins on the day closest to January 1, 2002 and thereafter, not less than 60 per cent, in the case of

(i) a heavy-duty vehicle,

(ii) a good of any of heading Nos. 84.07 and 84.08 and subheading No. 8708.40 that is for use in a heavy-duty vehicle, and

(iii) except in the case of a good referred to in subparagraph (a)(ii) or of any of subheading Nos. 8482.10 through 8482.80, 8483.20 and 8483.30, a good of a tariff provision listed in Schedule IV that is subject to a regional value-content requirement and is for use in a light-duty vehicle or a heavy-duty vehicle.

(2) Notwithstanding the regional value-content requirement set out in Schedule I, the regional value-content requirement for a light-duty vehicle or a heavy-duty vehicle that is produced in a plant is as follows:

(a) not less than 50 per cent for five years after the date on which the first prototype of the motor vehicle is produced in the plant by a motor vehicle assembler, if

(i) the motor vehicle is of a class, marque or, except in the case of a heavy-duty vehicle, size category and type of underbody, that was not previously produced by the motor vehicle assembler in the territory of any of the NAFTA countries,

(ii) the plant consists of, or includes, a new building in which the motor vehicle is assembled, and

(iii) the value of machinery that was never previously used for production, and that is used in the new building or buildings for the purposes of the complete motor vehicle assembly process with respect to that motor vehicle, is at least 90 per cent of the value of all machinery used for purposes of that process; and

(b) not less than 50 per cent for two years after the date on which the first prototype of the motor vehicle is produced in the plant by a motor vehicle assembler following a refit of that plant, if the motor vehicle is of a class, marque or, except in the case of a heavy-duty vehicle, size category and type of underbody, that was not assembled by the motor vehicle assembler in the plant before the refit.

(3) For purposes of subparagraph (2)(a)(iii), the value of machinery shall be

(a) where the machinery was acquired by the producer of the motor vehicle from another person, the cost of that machinery that is recorded on the books of the producer;

(b) where the machinery was used previously by the producer of the motor vehicle in the production of another good, the cost of the machinery that is recorded on the books of the producer minus accumulated depreciation of that machinery that is recorded on those books; and

(c) where the machinery was produced by the producer of the motor vehicle, the total cost incurred with respect to that machinery, calculated on the basis of the costs that are recorded on the books of the producer.

(4) For purposes of calculating the regional value content of a motor vehicle referred to in subsection (2) that is in any one of the categories set out in subsection (7) that is chosen by the producer, the producer may file with the customs administration of the NAFTA country into the territory of which vehicles in that category are to be imported an election to calculate the regional value content of such vehicles by

(a) calculating the sum of the net costs incurred and the sum of the values of non-originating materials used by the producer with respect to all of such motor vehicles in the category chosen over

(i) the period beginning on the day on which the first prototype of the motor vehicle is produced and ending on the last day of the producer's first fiscal year that begins after the beginning of the period,

(ii) a fiscal year of the producer that starts after the period referred to in subparagraph (i) and ends on or before the end of the period referred to in paragraph (2)(a) or (b), or

(iii) the period beginning on the first day of the producer's fiscal year that begins before the end of the period referred to in paragraph (2)(a) or (b) and ending at the end of that period; and

(b) using the sums referred to in paragraph (a) in the calculation referred to in subsection 6(3) as the net cost and the value of non-originating materials, respectively.

(5) An election made under subsection (4) shall

(a) state the category chosen by the producer and

(i) where the category referred to in paragraph (7)(a) is chosen, the model name, model line, class of motor vehicles and tariff classification of the motor vehicles in that category, and the location of the plant at which the motor vehicles are produced, and

(ii) where the category referred to in paragraph (7)(b) is chosen, state the model name, class of motor vehicles and tariff classification of the motor vehicles in that category, and the location of the plant at which the motor vehicles are produced;

(b) state the basis of the calculation described in subsection (8);

(c) state the producer's name and address;

(d) state the period with respect to which the election is made, including the starting and ending dates;

(e) state the estimated regional value content of motor vehicles in the category on the basis stated under paragraph (b);

(f) state whether the election is with respect to a motor vehicle referred to in paragraph (2)(a) or (b);

(g) be dated and signed by an authorized officer of the producer; and

(h) be filed with the customs administration of each NAFTA country to which vehicles in that category are to be exported during the period covered by the election, at least 10 days before the first day of the producer's fiscal year, or such shorter period as that customs administration may accept.

(6) An election filed for the period referred to in subsection (4) may not be

(a) rescinded; or

(b) modified with respect to the category or basis of calculation.

(7) The categories referred to in subsection (4) are the following:

(a) the same model line of motor vehicles in the same class of motor vehicles produced in the same plant in the territory of a NAFTA country; and

(b) the same class of motor vehicles produced in the same plant in the territory of a NAFTA country.

(8) For purposes of subsection (4), the net costs incurred and the values of non-originating materials used by the producer, with respect to

(a) all motor vehicles that fall within the category chosen by the producer and that are produced during the period with respect to which the election is made, or

(b) those motor vehicles to be exported to the territory of one or more of the NAFTA countries that fall within the category chosen by the producer and that are produced during the period with respect to which the election is made,

shall be included in the calculation of the regional value content under any of the categories set out in subsection (7).

(9) Where the period referred to in subsection (4) ends on a day other than the last day of the producer's fiscal year, the producer may, for purposes of section 11, make the election referred to in that section with respect to

(a) the period beginning on the day following the end of that period and ending on the last day of that fiscal year; or

(b) the period beginning on the day following the end of that period and ending on the last day of the following full fiscal year.

(10) Where the producer of a motor vehicle has calculated the regional value content of the motor vehicle on the basis of estimated costs, including standard costs, budgeted forecasts or other similar estimating procedures, before or during the producer's fiscal year, the producer shall conduct an analysis at the end of the producer's fiscal year of the actual costs incurred over the fiscal year with respect to the production of the motor vehicle, and, if the motor vehicle does not satisfy the regional value content requirement on the basis of the actual costs, immediately inform any person to whom the producer has provided a Certificate of Origin for the motor vehicle, or a written statement that the motor vehicle is an originating good, that the motor vehicle is a non-originating good.

PART VI

GENERAL

Accumulation

14. (1) Subject to subsections (2) and (4), for purposes of determining whether a good is an originating good, an exporter or producer of a good may choose to accumulate the production, by one or more producers in the territory of one or more of the NAFTA countries, of materials that are incorporated into that good so that the production of the materials shall be considered to have been performed by that exporter or producer.

(2) Where a good is subject to a regional value-content requirement and an exporter or producer of the good has a statement signed by a producer of a material that is used in the production of the good that

(a) states the net cost incurred and the value of non-originating materials used by the producer of the material in the production of that material,

(i) the net cost incurred by the producer of the good with respect to the material shall be the net cost incurred by the producer of the material plus, where not included in the net cost incurred by the producer of the material, the costs referred to in paragraphs 7(1)(c) through (e), and

(ii) the value of non-originating materials used by the producer of the good with respect to the material shall be the value of non-originating materials used by the producer of the material; or

(b) states any amount, other than an amount that includes any of the value of non-originating materials, that is part of the net cost incurred by the producer of the material in the production of that material,

(i) the net cost incurred by the producer of the good with respect to the material shall be the value of the material, determined in accordance with subsection 7(1), and

(ii) the value of non-originating materials used by the producer of the good with respect to the material shall be the value of the material, determined in accordance with subsection 7(1), minus the amount stated in the statement.

(3) For purposes of subsection 7(4), where a producer of the good chooses to accumulate the production of materials under subsection (1), that production shall be considered to be the production of the producer of the good.

(4) For purposes of this section,

(a) in order to accumulate the production of a material,

(i) where the good is subject to a regional value-content requirement, the producer of the good must have a statement described in subsection (2) that is signed by the producer of the material, and

(ii) where an applicable change in tariff classification is applied to determine whether the good is an originating good, the producer of the good must have a statement signed by the producer of the material that states the tariff classification of all non-originating materials used by that producer in the production of that material and that the production of the material took place entirely in the territory of one or more of the NAFTA countries;

(b) a producer of a good who chooses to accumulate is not required to accumulate the production of all materials that are incorporated into the good; and

(c) any information set out in a statement referred to in subsection (2) that concerns the value of materials or costs shall be in the same currency as the currency of the country in which the person who provided the statement is located.

(5) Each of the following examples is an "Example" as referred to in subsection 2(4).

Example 1: subsection 14(1)

Producer A, located in NAFTA country A, imports unfinished bearing rings of subheading No. 8482.99 into NAFTA country A from outside the territories of the NAFTA countries. Producer A further processes the unfinished bearing rings into finished bearing rings, which are of the same subheading. The finished bearing rings of Producer A do not satisfy an applicable change in tariff classification and therefore do not qualify as originating goods.

The net cost of the finished bearing rings (per unit) is calculated as follows:

<i>Product costs:</i>	
<i>Value of originating materials</i>	<i>\$ 0.15</i>
<i>Value of non-originating materials</i>	<i>0.75</i>
<i>Other product costs</i>	<i>0.35</i>
<i>Period costs: (including \$0.05 in excluded costs)</i>	<i>0.15</i>
<i>Other costs:</i>	<i><u>0.05</u></i>
<i>Total cost of the finished bearing rings, per unit:</i>	<i>\$ 1.45</i>
<i>Excluded costs: (included in period costs)</i>	<i><u>0.05</u></i>
<i>Net cost of the finished bearing rings, per unit:</i>	<i>\$ 1.40</i>

Producer A sells the finished bearing rings to Producer B who is located in NAFTA country A for \$1.50 each. Producer B further processes them into bearings, and intends to export the bearings to NAFTA country B. Although the bearings satisfy the applicable change in tariff classification, the bearings are subject to a regional value-content requirement.

Situation A: *Producer B does not choose to accumulate costs incurred by Producer A with respect to the bearing rings used in the production of the bearings. The net cost of the bearings (per unit) is calculated as follows:*

Product costs:	
Value of originating materials	\$ 0.45
Value of non-originating materials (value, per unit, of the bearing rings purchased from Producer A)	1.50
Other product costs	0.75
Period costs: (including \$0.05 in excluded costs)	0.15
Other costs:	<u>0.05</u>
Total cost of the bearings, per unit:	\$ 2.90
Excluded costs: (included in period costs)	<u>0.05</u>
Net cost of the bearings, per unit:	\$ 2.85

Under the net cost method, the regional value content of the bearings is

$$\begin{aligned} RVC &= \frac{NC - VNM}{NC} \times 100 \\ &= \frac{\$2.85 - \$1.50}{\$2.85} \times 100 \\ &= 47.4\% \end{aligned}$$

Therefore, the bearings are non-originating goods.

Situation B: *Producer B chooses to accumulate costs incurred by Producer A with respect to the bearing rings used in the production of the bearings. Producer A provides a statement described in paragraph 14(2)(a) to Producer B. The net cost of the bearings (per unit) is calculated as follows:*

Product costs:	
Value of originating materials (\$0.45 + \$0.15)	\$ 0.60
Value of non-originating materials (value, per unit, of the unfinished bearing rings imported by Producer A)	0.75
Other product costs (\$0.75 + \$0.35)	1.10
Period costs: ((\$0.15 + \$0.15), including \$0.10 in excluded costs)	0.30
Other costs: (\$0.05 + \$0.05)	<u>0.10</u>
Total cost of the bearings, per unit:	\$ 2.85
Excluded costs: (included in period costs)	<u>0.10</u>
Net cost of the bearings, per unit:	\$ 2.75

Under the net cost method, the regional value content of the bearings is

$$\begin{aligned}
 RVC &= \frac{NC - VNM}{NC} \times 100 \\
 &= \frac{\$2.75 - \$0.75}{\$2.75} \times 100 \\
 &= 72.7\%
 \end{aligned}$$

Therefore, the bearings are originating goods.

Situation C: Producer B chooses to accumulate costs incurred by Producer A with respect to the bearing rings used in the production of the bearings. Producer A provides to Producer B a statement described in paragraph 14(2)(b) that specifies an amount equal to the net cost minus the value of non-originating materials used to produce the finished bearing rings (\$1.40 - \$0.75 = .65). The net cost of the bearings (per unit) is calculated as follows:

<i>Product costs:</i>	
Value of originating materials (\$0.45 + \$0.65)	\$ 1.10
Value of non-originating materials (\$1.50 - \$0.65)	0.85
Other product costs	0.75
Period costs: (including \$0.05 in excluded costs)	0.15
Other costs:	<u>0.05</u>
Total cost of the bearings,	
per unit:	\$ 2.90
Excluded costs: (included in period costs)	<u>0.05</u>
Net cost of the bearings,	
per unit:	\$ 2.85

Under the net cost method, the regional value content of the bearings is

$$\begin{aligned}
 RVC &= \frac{NC - VNM}{NC} \times 100 \\
 &= \frac{\$2.85 - \$0.85}{\$2.85} \times 100 \\
 &= 70.2\%
 \end{aligned}$$

Therefore, the bearings are originating goods.

Situation D: *Producer B chooses to accumulate costs incurred by Producer A with respect to the bearing rings used in the production of the bearings. Producer A provides to Producer B a statement described in paragraph 14(2)(b) that specifies an amount equal to the value of other product costs used in the production of the finished bearing rings (\$0.35). The net cost of the bearings (per unit) is calculated as follows:*

<i>Product costs:</i>	
<i>Value of originating materials</i>	<i>\$ 0.45</i>
<i>Value of non-originating materials (\$1.50 - \$0.35)</i>	<i>1.15</i>
<i>Other product costs (\$0.75 + \$0.35)</i>	<i>1.10</i>
<i>Period costs: (including \$0.05 in excluded costs)</i>	<i>0.15</i>
<i>Other costs:</i>	<i><u>0.05</u></i>
<i>Total cost of the bearings,</i>	
<i>per unit:</i>	<i>\$ 2.90</i>
<i>Excluded costs: (included in period costs)</i>	<i><u>0.05</u></i>
<i>Net cost of the bearings,</i>	
<i>per unit:</i>	<i>\$ 2.85</i>

Under the net cost method, the regional value content of the bearings is

$$\begin{aligned} RVC &= \frac{NC - VNM}{NC} \times 100 \\ &= \frac{\$2.85 - \$1.15}{\$2.85} \times 100 \\ &= 59.7\% \end{aligned}$$

Therefore, the bearings are originating goods.

Example 2: subsection 14(1)

Producer A, located in NAFTA country A, imports non-originating cotton, carded or combed, of heading No. 52.03 for use in the production of cotton yarn of heading No. 52.05. Because the change from cotton, carded or combed, to cotton yarn is a change within the same chapter, the cotton does not satisfy the applicable change in tariff classification for heading No. 52.05, which is a change from any other chapter, with certain exceptions. Therefore, the cotton yarn that Producer A produces from non-originating cotton is a non-originating good.

Producer A then sells the non-originating cotton yarn to Producer B, also located in NAFTA country A, who uses the cotton yarn in the production of woven fabric of cotton of heading No. 52.08. The change from non-originating cotton yarn to woven fabric of cotton is insufficient to satisfy the applicable change in tariff classification for heading No. 52.08, which is a change from any heading outside heading Nos. 52.08 through 52.12, except from certain headings, under which various yarns, including cotton yarn of heading No. 52.05, are classified. Therefore, the woven fabric of cotton that Producer B produces from non-originating cotton yarn produced by Producer A is a non-originating good.

However, under subsection 14(1), if Producer B chooses to accumulate the production of Producer A, the production of Producer A would be considered to have been performed by Producer B. The rule for heading No. 52.08, under which the cotton fabric is classified, does not exclude a change from heading No. 52.03, under which carded or combed cotton is classified. Therefore, under subsection 14(1), the change from carded or combed cotton of heading No. 52.03 to the woven fabric of cotton of heading No. 52.08 would satisfy the applicable change of tariff classification for heading No. 52.08. The woven fabric of cotton would be considered as an originating good.

Producer B, in order to choose to accumulate Producer A's production, must have a statement described in subparagraph 14(4)(a)(ii).

Inability to Provide Sufficient Information

15. (1) Where, during a verification of origin of a good, the person from whom a producer of the good acquired a material used in the production of that good is unable to provide the customs administration that is conducting the verification with sufficient information to substantiate that the material is an originating material or that the value of the material declared for purpose of calculating the regional value content of the good is accurate, and the inability of that person to provide the information is due to reasons beyond the control of that person, the customs administration shall, before making a determination as to the origin or value of the material, consider the following:

(a) whether the customs administration of the NAFTA country into the territory of which the good was imported issued an advance ruling under section 43.1 of the *Customs Act* with respect to that material that concluded that the material is an originating material or that the value of the material declared for purposes of calculating the regional value content of the good is accurate;

(b) whether an independent auditor has confirmed the accuracy of

(i) any signed statement referred to in these Regulations with respect to the material,

(ii) the information that was used by the person from whom the producer acquired the material to substantiate whether the material is an originating material, or

(iii) the information submitted by the producer of the material with an application for an advance ruling where, on the basis of that information, the customs administration concluded that the material is an originating material or that the value declared for the purpose of calculating the regional value content of the good is accurate;

(c) whether the customs administration has, before the start of the origin verification of the good, conducted a verification of origin of identical materials or similar materials produced by the producer of the material and determined that

(i) the identical materials or similar materials are originating materials, or

(ii) any signed statement referred to in these Regulations with respect to those identical materials or similar materials is accurate;

(d) whether the producer of the good has exercised due diligence to ensure that any signed statement that is referred to in these Regulations with respect to the material and that was provided by the person from whom the producer acquired the material is accurate;

(e) where the customs administration has access only to partial records of the person from whom the producer acquired the material, whether the records provide sufficient evidence to substantiate that the material is an originating material or that the value of the material declared for purposes of calculating the regional value content of the good is accurate;

(f) whether the customs administration can obtain, subject to sections 107 and 108 of the *Customs Act*, by means other than those referred to in paragraphs (a) through (e), relevant information regarding the determination of the origin or value of the material from the customs administration of the NAFTA country in the territory of which the person from whom the producer acquired the material was located; and

(g) whether the producer of the good, the person from whom the producer acquired the material or a representative of that person or producer agrees to bear the expenses incurred in providing the customs administration with the assistance that it may require for determining the origin or value of the material.

(2) For purposes of subsection (1), "reasons beyond the control" of the person from whom the producer of the good acquired the material includes

(a) the bankruptcy of the person from whom the producer acquired the material or any other financial distress situation or business reorganization that resulted in that person or a related person having lost control of the records containing the information that substantiate that the material is an originating material or the value of the material declared for the purpose of calculating the regional value content of the good; and

(b) any other reason that results in partial or complete loss of records of that producer that the producer could not reasonably have been expected to foresee, including loss of records due to fire, flooding or other natural cause.

(3) Where, during a verification of origin of a good, the exporter or producer of the good is unable to provide the customs administration conducting the verification with sufficient information to substantiate that the good is an originating good, and the inability of that person to provide the information is due to reasons beyond the control of that person, the customs administration shall, before making a determination as to the origin of the good, consider the following factors:

(a) whether the customs administration of the NAFTA country into the territory of which the good was imported issued an advance ruling under section 43.1 of the *Customs Act* with respect to that good that concluded that the good is an originating good;

(b) whether an independent auditor has confirmed the accuracy of an origin statement with respect to the good;

(c) whether the customs administration has, before the start of the origin verification of the good, conducted a verification of origin of identical goods or similar goods produced by the producer of the good and determined that the identical goods or similar goods are originating goods;

(d) where the customs administration has access only to partial records of the exporter or producer of the good, whether the records provide sufficient evidence to substantiate that the good is an originating good;

(e) whether the customs administration can obtain, subject to sections 107 and 108 of the *Customs Act*, by means other than those referred to in paragraphs (a) through (d), relevant information regarding the determination of the origin of the good from the customs administration of the NAFTA country in the territory of which the exporter or producer of the good was located; or

(f) whether the exporter or producer of the good or a representative of that person agrees to bear the expenses incurred in providing the customs administration with the assistance that it may require for determining the origin or value of the good.

(4) For purposes of subsection (3), "reasons beyond the control" of the exporter or producer of the good includes

(a) the bankruptcy of the exporter or producer or any other financial distress situation or business reorganization that resulted in that person or a related person having lost control of the records containing the information that substantiate that the good is an originating good; and

(b) any other reason that results in partial or complete loss of records of that exporter or producer that that person could not reasonably have been expected to foresee, including loss of records due to fire, flooding or other natural cause.

Transshipment

16. (1) A good is not an originating good by reason of having undergone production occurring entirely in the territory of one or more of the NAFTA countries that would enable the good to qualify as an originating good if, subsequent to that production, the good undergoes further production or any other operation outside the territories of the NAFTA countries, other than unloading, reloading or any other operation necessary to preserve the good in good condition or to transport the good to the territory of a NAFTA country.

(2) A good that is a non-originating good by application of subsection (1) is considered to be entirely non-originating for purposes of these Regulations.

(3) Subsection (1) does not apply with respect to a good of any of subheading Nos. 8541.10 through 8541.60 and 8542.11 through 8542.80 where any further production or other operation that that good undergoes outside the territories of the NAFTA countries does not result in a change in the tariff classification of the good to a subheading outside subheading Nos. 8541.10 through 8542.90.

Non-qualifying Operations

17. A good is not an originating good merely by reason of

(a) mere dilution with water or another substance that does not materially alter the characteristics of the good; or

(b) any production or pricing practice with respect to which it may be demonstrated, on the basis of a preponderance of evidence, that the object was to circumvent these Regulations.

SCHEDULE I

SPECIFIC RULES OF ORIGIN

1. For purposes of this Schedule,

- (a) the specific rule or set of rules that applies to a tariff provision is set out adjacent to that tariff provision;
- (b) rule that is applicable to a tariff item takes precedence over a rule that is applicable to the heading or subheading under which that tariff item falls;
- (c) a requirement of a change in tariff classification applies only to non-originating materials; and
- (d) a reference to weight in the rules for goods of any of Chapters 1 through 24 shall be construed as a reference to dry weight unless otherwise specified in the Harmonized System.

SECTION I

**LIVE ANIMALS; ANIMAL PRODUCTS
(CHAPTERS 1 THROUGH 5)**

Chapter 1	Live Animals
01.01-01.06	A change to heading Nos. 01.01 through 01.06 from any other chapter.
Chapter 2	Meat and Edible Meat Offal
02.01-02.10	A change to heading Nos. 02.01 through 02.10 from any other chapter.
Chapter 3	Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates
03.01-03.07	A change to heading Nos. 03.01 through 03.07 from any other chapter.
Chapter 4	Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included
04.01-04.10	A change to heading Nos. 04.01 through 04.10 from any other chapter, except from tariff item No. 1901.90.31.
Chapter 5	Products of Animal Origin, Not Elsewhere Specified or Included
05.01-05.11	A change to heading Nos. 05.01 through 05.11 from any other chapter.

SECTION II

**VEGETABLE PRODUCTS
(CHAPTERS 6 THROUGH 14)**

Note: *Agricultural and horticultural goods grown in the territory of a NAFTA country shall be treated as originating in the territory of that NAFTA country even if grown from seed, bulbs, rootstock, cuttings, slips or other live parts of plants imported from a non-NAFTA country.*

Chapter 6	Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage
06.01-06.04	A change to heading Nos. 06.01 through 06.04 from any other chapter.
Chapter 7	Edible Vegetables and Certain Roots and Tubers
07.01-07.14	A change to heading Nos. 07.01 through 07.14 from any other chapter.
Chapter 8	Edible Fruit and Nuts; Peel of Citrus Fruit or Melons
08.01-08.14	A change to heading Nos. 08.01 through 08.14 from any other chapter.
Chapter 9	Coffee, Tea, Maté and Spices
09.01-09.10	A change to heading Nos. 09.01 through 09.10 from any other chapter.
Chapter 10	Cereals
10.01-10.08	A change to heading Nos. 10.01 through 10.08 from any other chapter.
Chapter 11	Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten
11.01-11.09	A change to heading Nos. 11.01 through 11.09 from any other chapter.
Chapter 12	Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder
12.01-12.14	A change to heading Nos. 12.01 through 12.14 from any other chapter.
Chapter 13	Lac; Gums, Resins and Other Vegetable Saps and Extracts
13.01-13.02	A change to heading Nos. 13.01 through 13.02 from any other chapter.

Chapter 14	Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included
14.01-14.04	A change to heading Nos. 14.01 through 14.04 from any other chapter.

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES (CHAPTER 15)

Chapter 15	Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes
15.01-15.18	A change to heading Nos. 15.01 through 15.18 from any other chapter.
1519.11-1519.13	A change to subheading Nos. 1519.11 through 1519.13 from any other heading No., except from heading No. 15.20.
1519.19	A change to subheading No. 1519.19 from any other subheading No..
1519.20	A change to subheading No. 1519.20 from any other heading No., except from heading No. 15.20.
1520.10	A change to subheading No. 1520.10 from any other heading No., except from heading No. 15.19.
1520.90	A change to subheading No. 1520.90 from any other subheading No..
15.21-15.22	A change to heading Nos. 15.21 through 15.22 from any other chapter.

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES (CHAPTERS 16 THROUGH 24)

Chapter 16	Preparations of Meat, of Fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates
16.01-16.05	A change to heading Nos. 16.01 through 16.05 from any other chapter.
Chapter 17	Sugars and Sugar Confectionery
17.01-17.03	A change to heading Nos. 17.01 through 17.03 from any other chapter.
17.04	A change to heading No. 17.04 from any other heading No..

Chapter 18

Cocoa and Cocoa Preparations

18.01-18.05 A change to heading Nos. 18.01 through 18.05 from any other chapter.

1806.10

1806.10.10 A change to tariff item No. 1806.10.10 from any other heading No..

1806.10 A change to subheading No. 1806.10 from any other heading No., provided that the non-originating sugar of Chapter 17 constitutes no more than 35 per cent by weight of the sugar and the non-originating cocoa powder of heading No. 18.05 constitutes no more than 35 per cent by weight of the cocoa powder.

1806.20 A change to subheading No. 1806.20 from any other heading No..

1806.31 A change to subheading No. 1806.31 from any other subheading No..

1806.32 A change to subheading No. 1806.32 from any other heading No..

1806.90 A change to subheading No. 1806.90 from any other subheading No..

Chapter 19

Preparations of Cereals, Flour, Starch or Milk; Pastrycooks' Products

1901.10

1901.10.31 A change to tariff item No. 1901.10.31 from any other chapter, except from Chapter 4.

1901.10 A change to subheading No. 1901.10 from any other chapter.

1901.20

1901.20.11,
1901.20.21 A change to tariff item No. 1901.20.11 or 1901.20.21 from any other chapter, except from Chapter 4.

1901.20 A change to subheading No. 1901.20 from any other chapter.

1901.90

1901.90.31 A change to tariff item No. 1901.90.31 from any other chapter, except from Chapter 4.

1901.90 A change to subheading No. 1901.90 from any other chapter.

19.02-19.05 A change to heading Nos. 19.02 through 19.05 from any other chapter.

Chapter 20

Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants

Note: *Fruit, nut and vegetable preparations of Chapter 20 that have been prepared or preserved merely by freezing, by packing (including canning) in water, brine or natural juices, or by roasting, either dry or in oil (including processing incidental to freezing, packing, or roasting), shall be treated as an originating good only if the fresh good were wholly produced or obtained entirely in the territory of one or more of the NAFTA countries.*

20.01-20.07 A change to heading Nos. 20.01 through 20.07 from any other chapter.

2008.11

2008.11.20 A change to tariff item No. 2008.11.20 from any other heading No., except from heading No. 12.02.

2008.11 A change to subheading No. 2008.11 from any other chapter.

2008.19-2008.99 A change to subheading Nos. 2008.19 through 2008.99 from any other chapter.

2009.11-2009.30 A change to subheading Nos. 2009.11 through 2009.30 from any other chapter, except from heading No. 08.05.

2009.40-2009.80 A change to subheading Nos. 2009.40 through 2009.80 from any other chapter.

2009.90 (1) A change to subheading No. 2009.90 from any other chapter; or
(2) A change to subheading No. 2009.90 from any other subheading No. within Chapter 20, whether or not there is also a change from any other chapter, provided that a single juice ingredient, or juice ingredients from a single non-NAFTA country, constitute in single strength form no more than 60 per cent by volume of the good.

Chapter 21

Miscellaneous Edible Preparations

21.01

2101.10.11 A change to tariff item No. 2101.10.11 from any other chapter, provided that the non-originating coffee of Chapter 9 constitutes no more than 60 per cent by weight of the good.

21.01 A change to heading No. 21.01 from any other chapter.

21.02 A change to heading No. 21.02 from any other chapter.

2103.10 A change to subheading No. 2103.10 from any other chapter.

2103.20

2103.20.10 A change to tariff item No. 2103.20.10 from any other chapter, except from subheading No. 2002.90.

2103.20		A change to subheading No. 2103.20 from any other chapter.
2103.30-2103.90		A change to subheading Nos. 2103.30 through 2103.90 from any other chapter.
21.04		A change to heading No. 21.04 from any other chapter.
21.05		A change to heading No. 21.05 from any other heading No., except from Chapter 4 or tariff item No. 1901.90.31.
21.06		
2106.90.32		A change to tariff item No. 2106.90.32 from any other chapter, except from Chapter 4 or tariff item No. 1901.90.31.
2106.90.91		A change to tariff item No. 2106.90.91 from any other chapter, except from heading No. 08.05 or 20.09, or tariff item No. 2202.90.31.
2106.90.92	(1)	A change to tariff item No. 2106.90.92 from any other chapter, except from heading No. 20.09, or tariff item No. 2202.90.32; or
	(2)	A change to tariff item No. 2106.90.92 from any other subheading No. within Chapter 21, heading No. 20.09, or tariff item No. 2202.90.32, whether or not there is also a change from any other chapter, provided that a single juice ingredient, or juice ingredients from a single non-NAFTA country, constitute in single strength form no more than 60 per cent by volume of the good.
21.06		A change to heading No. 21.06 from any other chapter.
Chapter 22		Beverages, Spirits and Vinegar
22.01		A change to heading No. 22.01 from any other chapter.
2202.10		A change to subheading No. 2202.10 from any other chapter.
2202.90		
2202.90.31		A change to tariff item No. 2202.90.31 from any other chapter, except from heading No. 08.05 or 20.09 or tariff item No. 2106.90.91.
2202.90.32	(1)	A change to tariff item No. 2202.90.32 from any other chapter, except from heading No. 20.09, or tariff item No. 2106.90.92; or
	(2)	A change to tariff item No. 2202.90.32 from any other subheading No. within Chapter 22, heading No. 20.09, or tariff item No. 2106.90.92, whether or not there is also a change from any other chapter, provided that a single juice ingredient, or juice ingredients from a single non-NAFTA country, constitute in single strength form no more than 60 per cent by volume of the good.

2202.90.40	A change to tariff item No. 2202.90.40 from any other chapter, except from Chapter 4 or tariff item No. 1901.90.31.
2202.90	A change to subheading No. 2202.90 from any other chapter.
22.03-22.09	A change to heading Nos. 22.03 through 22.09 from any heading No. outside that group.
Chapter 23	Residues and Waste From the Food Industries; Prepared Animal Fodder
23.01-23.08	A change to heading Nos. 23.01 through 23.08 from any other chapter.
2309.10	A change to subheading No. 2309.10 from any other heading No..
2309.90	
2309.90.31, 2309.90.32	A change to tariff item No. 2309.90.31 or 2309.90.32 from any other heading No., except from Chapter 4 or tariff item No. 1901.90.31.
2309.90	A change to subheading No. 2309.90 from any other heading No..
Chapter 24	Tobacco and Manufactured Tobacco Substitutes
24.01-24.03	A change to heading Nos. 24.01 through 24.03 from any other chapter or from tariff item No. 2401.10.10 or 2403.91.10.

SECTION V

MINERAL PRODUCTS (CHAPTERS 25 THROUGH 27)

Chapter 25	Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement
25.01-25.30	A change to heading Nos. 25.01 through 25.30 from any other chapter.
Chapter 26	Ores, Slag and Ash
26.01-26.21	A change to heading Nos. 26.01 through 26.21 from any other chapter.
Chapter 27	Mineral Fuels, Mineral Oils and Products of Their Distillation; Bituminous Substances; Mineral Waxes
27.01-27.03	A change to heading Nos. 27.01 through 27.03 from any other chapter.
27.04	A change to heading No. 27.04 from any other heading No..

27.05-27.09	A change to heading Nos. 27.05 through 27.09 from any other chapter.
27.10-27.15	A change to heading Nos. 27.10 through 27.15 from any heading No. outside that group.
27.16	A change to heading No. 27.16 from any other heading No..

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES (CHAPTERS 28 THROUGH 38)

Chapter 28	Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-Earth Metals, of Radioactive Elements or of Isotopes	
28.01-28.24	(1)	A change to subheading Nos. 2801.10 through 2824.90 from any other chapter, except from Chapters 28 through 38; or
	(2)	A change to subheading Nos. 2801.10 through 2824.90 from any other subheading No. within Chapters 28 through 38, including another subheading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
2825.10-2825.60	(1)	A change to subheading Nos. 2825.10 through 2825.60 from any other chapter, except from Chapters 28 through 38; or
	(2)	A change to subheading Nos. 2825.10 through 2825.60 from any other subheading No. within Chapters 28 through 38, including another subheading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
2825.70		A change to subheading No. 2825.70 from any other subheading No., except from subheading No. 2613.10.
2825.80-2825.90	(1)	A change to subheading Nos. 2825.80 through 2825.90 from any other chapter, except from Chapters 28 through 38; or
	(2)	A change to subheading Nos. 2825.80 through 2825.90 from any other subheading No. within Chapters 28 through 38, including another subheading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 28.26-28.29
 - (1) A change to subheading Nos. 2826.11 through 2829.90 from any other chapter, except from Chapters 28 through 38; or
 - (2) A change to subheading Nos. 2826.11 through 2829.90 from any other subheading No. within Chapters 28 through 38, including another subheading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 2830.10-2830.30
 - (1) A change to subheading Nos. 2830.10 through 2830.30 from any other chapter, except from Chapters 28 through 38; or
 - (2) A change to subheading Nos. 2830.10 through 2830.30 from any other subheading No. within Chapters 28 through 38, including another subheading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 2830.90
 - A change to subheading No. 2830.90 from any other subheading No., except from subheading No. 2613.90.
- 28.31-28.40
 - (1) A change to subheading Nos. 2831.10 through 2840.30 from any other chapter, except from Chapters 28 through 38; or
 - (2) A change to subheading Nos. 2831.10 through 2840.30 from any other subheading No. within Chapters 28 through 38, including another subheading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 2841.10-2841.60
 - (1) A change to subheading Nos. 2841.10 through 2841.60 from any other chapter, except from Chapters 28 through 38; or
 - (2) A change to subheading Nos. 2841.10 through 2841.60 from any other subheading No. within Chapters 28 through 38, including another subheading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

2841.70 A change to subheading No. 2841.70 from any other subheading No., except from subheading No. 2613.10.

2841.80-2841.90 (1) A change to subheading Nos. 2841.80 through 2841.90 from any other chapter, except from Chapters 28 through 38; or

(2) A change to subheading Nos. 2841.80 through 2841.90 from any other subheading No. within Chapters 28 through 38, including another subheading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

28.42-28.51 (1) A change to subheading Nos. 2842.10 through 2851.00 from any other chapter, except from Chapters 28 through 38; or

(2) A change to subheading Nos. 2842.10 through 2851.00 from any other subheading No. within Chapters 28 through 38, including another subheading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

Chapter 29

Organic Chemicals

29.01-29.42 (1) A change to subheading Nos. 2901.10 through 2942.00 from any other chapter, except from Chapters 28 through 38; or

(2) A change to subheading Nos. 2901.10 through 2942.00 from any other subheading No. within Chapters 28 through 38, including another subheading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

Chapter 30

Pharmaceutical Products

30.01 (1) A change to subheading Nos. 3001.10 through 3001.90 from any other heading No.; or

(2) A change to subheading Nos. 3001.10 through 3001.90 from any other subheading No. within heading No. 30.01, whether or not there is also a

change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

- 30.02
- (1) A change to subheading Nos. 3002.10 through 3002.90 from any other heading No.; or
 - (2) A change to subheading Nos. 3002.10 through 3002.90 from any other subheading No. within heading No. 30.02, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

- 30.03
- (1) A change to subheading Nos. 3003.10 through 3003.90 from any other heading No.; or
 - (2) A change to subheading Nos. 3003.10 through 3003.90 from any other subheading No. within heading No. 30.03, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

- 30.04
- (1) A change to subheading Nos. 3004.10 through 3004.90 from any other heading No., except from heading No. 30.03; or
 - (2) A change to subheading Nos. 3004.10 through 3004.90 from any other subheading No. within heading No. 30.04, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

- 30.05
- (1) A change to subheading Nos. 3005.10 through 3005.90 from any other heading No.; or
 - (2) A change to subheading Nos. 3005.10 through 3005.90 from any other subheading No. within heading No. 30.05, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

- 30.06
- (1) A change to subheading Nos. 3006.10 through 3006.60 from any other heading No.; or

- (2) A change to subheading Nos. 3006.10 through 3006.60 from any other subheading No. within heading No. 30.06, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

Chapter 31

Fertilizers

31.01-31.05

- (1) A change to subheading Nos. 3101.00 through 3105.90 from any subheading No. outside that group; or
- (2) A change to subheading Nos. 3101.00 through 3105.90 from any other subheading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

Chapter 32

Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks

32.01-32.03

- (1) A change to subheading Nos. 3201.10 through 3203.00 from any other chapter, except from Chapters 28 through 38; or
- (2) A change to subheading Nos. 3201.10 through 3203.00 from any other subheading No. within Chapters 28 through 38, including another subheading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

3204.11-3204.16

- (1) A change to subheading Nos. 3204.11 through 3204.16 from any other chapter, except from Chapters 28 through 38; or
- (2) A change to subheading Nos. 3204.11 through 3204.16 from any other subheading No. within Chapters 28 through 38, including another subheading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

3204.17

- (1) For any colour, as defined under the Colour Index, identified in the following List of Colours, a change to subheading No. 3204.17 from any other subheading No..

List of Colours

pigment yellow: 1, 3, 16, 55, 61, 62, 65, 73, 74, 75, 81, 97, 120, 151, 152, 154, 156, and 175

pigment orange: 4, 5, 13, 34, 36, 60, and 62

pigment red: 2, 3, 5, 12, 13, 14, 17, 18, 19, 22, 23, 24, 31, 32, 48, 49, 52, 53, 57, 63, 112, 119, 133, 146, 170, 171, 175, 176, 183, 185, 187, 188, 208, and 210; or

- (2) For any colour, as defined under the Colour Index, not identified in the List of Colours:
- (a) a change to subheading No. 3204.17 from any other subheading No., except from within Chapter 29; or
 - (b) a change to subheading No. 3204.17 from any subheading No. within Chapter 29, whether or not there is also a change from any other subheading No., provided there is a regional value content of not less than:
 - (i) 60 per cent where the transaction value method is used, or
 - (ii) 50 per cent where the net cost method is used.

3204.19-3204.90

- (1) A change to subheading Nos. 3204.19 through 3204.90 from any other chapter, except from Chapters 28 through 38; or
- (2) A change to subheading Nos. 3204.19 through 3204.90 from any other subheading No. within Chapters 28 through 38, including another subheading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

32.05

A change to heading No. 32.05 from any other heading No..

32.06-32.07

- (1) A change to subheading Nos. 3206.10 through 3207.40 from any other chapter, except from Chapters 28 through 38; or
- (2) A change to subheading Nos. 3206.10 through 3207.40 from any other subheading No. within Chapters 28 through 38, including another subheading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

32.08-32.10 A change to heading Nos. 32.08 through 32.10 from any heading No. outside that group.

32.11-32.12 A change to heading Nos. 32.11 through 32.12 from any heading No. outside that group.

32.13-32.15 A change to heading Nos. 32.13 through 32.15 from any heading No. outside that group, except from heading Nos. 32.08 through 32.10.

Chapter 33 Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations

- 33.01
- (1) A change to subheading Nos. 3301.11 through 3301.90 from any other chapter; or
 - (2) A change to subheading Nos. 3301.11 through 3301.90 from any other subheading No. within Chapter 33, including another subheading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

33.02 A change to heading No. 33.02 from any other heading No., except from heading Nos. 22.07 through 22.08.

- 33.03
- (1) A change to heading No. 33.03 from any other chapter; or
 - (2) A change to heading No. 33.03 from any other heading No. within Chapter 33, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

- 33.04-33.07
- (1) A change to subheading Nos. 3304.10 through 3307.90 from any heading No. outside that group; or
 - (2) A change to subheading Nos. 3304.10 through 3307.90 from any other subheading No. within that group, whether or not there is also a change from any heading No. outside that group, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

Chapter 34 Soap, Organic Surface-active Agents, Washing Preparations, Lubricating Preparations, Artificial Waxes, Prepared Waxes, Polishing or Scouring

Preparations, Candles and Similar Articles, Modelling Pastes, "Dental Waxes" and Dental Preparations with a Basis of Plaster

- 34.01
- (1) A change to subheading Nos. 3401.11 through 3401.20 from any other heading No.; or
 - (2) A change to subheading Nos. 3401.11 through 3401.20 from any other subheading No. within heading No. 34.01, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 65 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 3402.11-3402.19
- (1) A change to subheading Nos. 3402.11 through 3402.19 from any other heading No.; or
 - (2) A change to subheading Nos. 3402.11 through 3402.19 from any other subheading No. within heading No. 34.02, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 65 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 3402.20-3402.90
- (1) A change to subheading Nos. 3402.20 through 3402.90 from any subheading No. outside that group; or
 - (2) A change to subheading Nos. 3402.20 through 3402.90 from any other subheading No. within that group, whether or not there is also a change from any subheading No. outside that group, provided there is a regional value content of not less than:
 - (a) 65 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 34.03
- (1) A change to subheading Nos. 3403.11 through 3403.99 from any other heading No.; or
 - (2) A change to subheading Nos. 3403.11 through 3403.99 from any other subheading No. within heading No. 34.03, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 65 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 34.04
- (1) A change to subheading Nos. 3404.10 through 3404.90 from any other heading No.; or
 - (2) A change to subheading Nos. 3404.10 through 3404.90 from any other subheading No. within heading No. 34.04, whether or not there is also a

change from any other heading No., provided there is a regional value content of not less than:

- (a) 65 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

- 34.05
- (1) A change to subheading Nos. 3405.10 through 3405.90 from any other heading No.; or
 - (2) A change to subheading Nos. 3405.10 through 3405.90 from any other subheading No. within heading No. 34.05, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 65 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

34.06-34.07

A change to heading Nos. 34.06 through 34.07 from any other heading No., including another heading No. within that group.

Chapter 35 Albuminoidal Substances; Modified Starches; Glues; Enzymes

- 35.01
- (1) A change to subheading Nos. 3501.10 through 3501.90 from any other heading No.; or
 - (2) A change to subheading Nos. 3501.10 through 3501.90 from any other subheading No. within heading No. 35.01, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 65 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

- 35.02
- (1) A change to subheading Nos. 3502.10 through 3502.90 from any other heading No.; or
 - (2) A change to subheading Nos. 3502.10 through 3502.90 from any other subheading No. within heading No. 35.02, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 65 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

35.03-35.04

A change to heading Nos. 35.03 through 35.04 from any other heading No., including another heading No. within that group.

- 35.05
- (1) A change to subheading Nos. 3505.10 through 3505.20 from any other heading No.; or

- (2) A change to subheading Nos. 3505.10 through 3505.20 from any other subheading No. within heading No. 35.05, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 65 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.

35.06

- (1) A change to subheading Nos. 3506.10 through 3506.99 from any other heading No.; or

- (2) A change to subheading Nos. 3506.10 through 3506.99 from any other subheading No. within heading No. 35.06, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 65 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.

35.07

- (1) A change to subheading Nos. 3507.10 through 3507.90 from any other heading No.; or

- (2) A change to subheading Nos. 3507.10 through 3507.90 from any other subheading No. within heading No. 35.07, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 65 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.

Chapter 36

Explosives; Pyrotechnic Products; Matches; Pyrophoric Alloys; Certain Combustible Preparations

36.01-36.03

A change to heading Nos. 36.01 through 36.03 from any other heading No., including another heading No. within that group.

36.04

- (1) A change to subheading Nos. 3604.10 through 3604.90 from any other heading No.; or

- (2) A change to subheading Nos. 3604.10 through 3604.90 from any other subheading No. within heading No. 36.04, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 65 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.

36.05

A change to heading No. 36.05 from any other heading No..

36.06

- (1) A change to subheading Nos. 3606.10 through 3606.90 from any other heading No.; or

- (2) A change to subheading Nos. 3606.10 through 3606.90 from any other subheading No. within heading No. 36.06, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 65 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

Chapter 37

Photographic or Cinematographic Goods

37.01-37.03 A change to heading Nos. 37.01 through 37.03 from any other chapter.

37.04 A change to heading No. 37.04 from any other heading No..

37.05-37.06 A change to heading Nos. 37.05 through 37.06 from any heading No. outside that group.

37.07 (1) A change to subheading Nos. 3707.10 through 3707.90 from any other chapter; or

- (2) A change to subheading Nos. 3707.10 through 3707.90 from any other subheading No. within Chapter 37, including another subheading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- (a) 65 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

Chapter 38

Miscellaneous Chemical Products

38.01-38.07 (1) A change to subheading Nos. 3801.10 through 3807.00 from any other chapter, except from Chapters 28 through 38; or

- (2) A change to subheading Nos. 3801.10 through 3807.00 from any other subheading No. within Chapters 28 through 38, including another subheading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

38.08 **Note:** *A material, imported into the territory of a NAFTA country for use in the production of a good classified under heading No. 38.08, shall be treated as a material originating in the territory of a NAFTA country if:*

- (a) *such material is eligible, in the territories of both that NAFTA country and the NAFTA country to which territory the good is exported, for duty-free treatment at the most-favoured-nation rate of duty; or*

- (b) *the good is exported to the territory of the United States and such material would, if imported into the territory of the United States, be free of duty under a trade agreement that is not subject to a competitive need limitation.*

A change to heading No. 38.08 from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used and the good contains no more than one active ingredient, or 80 per cent where the transaction value method is used and the good contains more than one active ingredient; or
(b) 50 per cent where the net cost method is used and the good contains no more than one active ingredient, or 70 per cent where the net cost method is used and the good contains more than one active ingredient.

38.09-38.23

- (1) A change to subheading Nos. 3809.10 through 3823.90 from any other chapter, except from Chapters 28 through 38; or
(2) A change to subheading Nos. 3809.10 through 3823.90 from any other subheading No. within Chapters 28 through 38, including another subheading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
(a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF (CHAPTERS 39 THROUGH 40)

Chapter 39

Plastics and Articles Thereof

39.01-39.20

A change to heading Nos. 39.01 through 39.20 from any other heading No., including another heading No. within that group, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.

3921.11-3921.13

A change to subheading Nos. 3921.11 through 3921.13 from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.

- 3921.14 A change to subheading No. 3921.14 from any other heading No., except from subheading No. 3920.20 or 3920.71. In addition, the regional value content must be not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 3921.19 A change to subheading No. 3921.19 from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 3921.90 A change to subheading No. 3921.90 from any other heading No., except from subheading No. 3920.20 or 3920.71. In addition, the regional value content percentage must be not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 39.22 A change to heading No. 39.22 from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 3923.10-3923.21 A change to subheading Nos. 3923.10 through 3923.21 from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 3923.29 A change to subheading No. 3923.29 from any other heading No., except from subheading No. 3920.20 or 3920.71. In addition, the regional value content must be not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 3923.30-3923.90 A change to subheading Nos. 3923.30 through 3923.90 from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 39.24-39.26 A change to heading Nos. 39.24 through 39.26 from any other heading No., including another heading No. within that group, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

Chapter 40

Rubber and Articles Thereof

- 40.01-40.06
- (1) A change to heading Nos. 40.01 through 40.06 from any other chapter; or
 - (2) A change to heading Nos. 40.01 through 40.06 from any other heading No. within Chapter 40, including another heading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 40.07-40.08
- A change to heading Nos. 40.07 through 40.08 from any heading No. outside that group.
- 4009.10-4009.40
- A change to subheading Nos. 4009.10 through 4009.40 from any other heading No., except from heading Nos. 40.10 through 40.17.
- 4009.50
- (1) A change to tubes, pipes or hoses of subheading No. 4009.50, of a kind for use in a motor vehicle provided for in tariff item No. 8702.10.90 or 8702.90.90, subheading Nos. 8703.21 through 8703.90, 8704.21 or 8704.31, or heading No. 87.11, from any other heading No., except from heading Nos. 40.10 through 40.17; or
 - (2) A change to tubes, pipes or hoses of subheading No. 4009.50, of a kind for use in a motor vehicle provided for in tariff item No. 8702.10.90 or 8702.90.90, subheading Nos. 8703.21 through 8703.90, 8704.21 or 8704.31, or heading No. 87.11, from subheading Nos. 4009.10 through 4017.00, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction method is used, or
 - (b) 50 per cent where the net cost method is used; or
 - (3) A change to tubes, pipes or hoses of subheading No. 4009.50, other than those of a kind for use in a motor vehicle provided for in tariff item No. 8702.10.90 or 8702.90.90, subheading Nos. 8703.21 through 8703.90, 8704.21 or 8704.31, or heading No. 87.11, from any other heading No., except from heading Nos. 40.10 through 40.17.
- 40.10-40.11
- A change to heading Nos. 40.10 through 40.11 from any other heading No., except from heading Nos. 40.09 through 40.17.
- 4012.10
- A change to subheading No. 4012.10 from any other subheading No., except from tariff item No. 4012.20.20.
- 4012.20-4012.90
- A change to subheading Nos. 4012.20 through 4012.90 from any other heading No., except from heading Nos. 40.09 through 40.17.
- 40.13-40.15
- A change to heading Nos. 40.13 through 40.15 from any other heading No., except from heading Nos. 40.09 through 40.17.

4016.10-4016.92	A change to subheading Nos. 4016.10 through 4016.92 from any other heading No., except from heading Nos. 40.09 through 40.17.
4016.93	
4016.93.10	A change to tariff item No. 4016.93.10 from any other heading No., except from tariff item No. 4008.19.10 or 4008.29.10.
4016.93	A change to subheading No. 4016.93 from any other heading No., except from heading Nos. 40.09 through 40.17.
4016.94-4016.95	A change to subheading Nos. 4016.94 through 4016.95 from any other heading No., except from heading Nos. 40.09 through 40.17.
4016.99	
4016.99.30	A change to tariff item No. 4016.99.30, from any other subheading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
4016.99	A change to subheading No. 4016.99 from any other heading No., except from heading Nos. 40.09 through 40.17.
40.17	A change to heading No. 40.17 from any other heading No., except from heading Nos. 40.09 through 40.16.

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT) (CHAPTERS 41 THROUGH 43)

Chapter 41	Raw Hides and Skins (Other Than Furskins) and Leather
41.01-41.03	A change to heading Nos. 41.01 through 41.03 from any other chapter.
41.04	A change to heading No. 41.04 from any other heading No., except from heading Nos. 41.05 through 41.11.
41.05	A change to heading No. 41.05 from heading Nos. 41.01 through 41.03, tariff item No. 4105.19.10 or any other chapter.
41.06	A change to heading No. 41.06 from heading Nos. 41.01 through 41.03, tariff item No. 4106.19.10 or any other chapter.
41.07	A change to heading No. 41.07 from heading Nos. 41.01 through 41.03, tariff item No. 4107.10.10 or any other chapter.

41.08-41.11 A change to heading Nos. 41.08 through 41.11 from any other heading No., except from heading Nos. 41.04 through 41.11.

Chapter 42 **Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-Worm Gut)**

42.01 A change to heading No. 42.01 from any other chapter.

4202.11 A change to subheading No. 4202.11 from any other chapter.

4202.12 A change to subheading No. 4202.12 from any other chapter, except from heading Nos. 54.07, 54.08 or 55.12 through 55.16, or tariff item No. 5903.10.20, 5903.20.20, 5903.90.20, 5906.99.20 or 5907.00.13.

4202.19-4202.21 A change to subheading Nos. 4202.19 through 4202.21 from any other chapter.

4202.22 A change to subheading No. 4202.22 from any other chapter, except from heading Nos. 54.07, 54.08 or 55.12 through 55.16, or tariff item No. 5903.10.20, 5903.20.20, 5903.90.20, 5906.99.20 or 5907.00.13.

4202.29-4202.31 A change to subheading Nos. 4202.29 through 4202.31 from any other chapter.

4202.32 A change to subheading No. 4202.32 from any other chapter, except from heading Nos. 54.07, 54.08 or 55.12 through 55.16, or tariff item No. 5903.10.20, 5903.20.20, 5903.90.20, 5906.99.20 or 5907.00.13.

4202.39-4202.91 A change to subheading Nos. 4202.39 through 4202.91 from any other chapter.

4202.92 A change to subheading No. 4202.92 from any other chapter, except from heading Nos. 54.07, 54.08 or 55.12 through 55.16, or tariff item No. 5903.10.20, 5903.20.20, 5903.90.20, 5906.99.20 or 5907.00.13.

4202.99 A change to subheading No. 4202.99 from any other chapter.

42.03-42.06 A change to heading Nos. 42.03 through 42.06 from any other chapter.

Chapter 43 **Furskins and Artificial Fur; Manufactures Thereof**

43.01 A change to heading No. 43.01 from any other chapter.

43.02 A change to heading No. 43.02 from any other heading No..

43.03-43.04 A change to heading Nos. 43.03 through 43.04 from any heading No. outside that group.

SECTION IX

**WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK;
MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS;
BASKETWARE AND WICKERWORK
(CHAPTERS 44 THROUGH 46)**

Chapter 44	Wood and Articles of Wood; Wood Charcoal
44.01-44.21	A change to heading Nos. 44.01 through 44.21 from any other heading No., including another heading No. within that group.
Chapter 45	Cork and Articles of Cork
45.01-45.02	A change to heading Nos. 45.01 through 45.02 from any other chapter.
45.03-45.04	A change to heading Nos. 45.03 through 45.04 from any heading No. outside that group.
Chapter 46	Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork
46.01	A change to heading No. 46.01 from any other chapter.
46.02	A change to heading No. 46.02 from any other heading No..

SECTION X

**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;
WASTE AND SCRAP OF PAPER OR PAPERBOARD;
PAPER AND PAPERBOARD AND ARTICLES THEREOF
(CHAPTERS 47 THROUGH 49)**

Chapter 47	Pulp of Wood or of Other Fibrous Cellulosic Material; Waste and Scrap of Paper or Paperboard
47.01-47.07	A change to heading Nos. 47.01 through 47.07 from any other chapter.
Chapter 48	Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard
48.01-48.07	A change to heading Nos. 48.01 through 48.07 from any other chapter.
48.08-48.09	A change to heading Nos. 48.08 through 48.09 from any heading No. outside that group.
48.10-48.13	A change to heading Nos. 48.10 through 48.13 from any other chapter.

48.14-48.15	A change to heading Nos. 48.14 through 48.15 from any heading No. outside that group.
48.16	A change to heading No. 48.16 from any other heading No., except from heading No. 48.09.
48.17-48.23	A change to heading Nos. 48.17 through 48.23 from any heading No. outside that group.
Chapter 49	Printed Books, Newspapers, Pictures and Other Products of the Printing Industry; Manuscripts, Typescripts and Plans
49.01-49.11	A change to heading Nos. 49.01 through 49.11 from any other chapter.

SECTION XI

TEXTILES AND TEXTILE ARTICLES (CHAPTERS 50 THROUGH 63)

Note: *The textile and apparel rules should be read in conjunction with Annex 300-B (Textile and Apparel Goods) of the Agreement. For purposes of the rules in this Section, the term "wholly" means that the good is made entirely or solely of the named material.*

Chapter 50	Silk
50.01-50.03	A change to heading Nos. 50.01 through 50.03 from any other chapter.
50.04-50.06	A change to heading Nos. 50.04 through 50.06 from any heading No. outside that group.
50.07	A change to heading No. 50.07 from any other heading No..
Chapter 51	Wool, Fine or Coarse Animal Hair; Horsehair Yarn and Woven Fabric
51.01-51.05	A change to heading Nos. 51.01 through 51.05 from any other chapter.
51.06-51.10	A change to heading Nos. 51.06 through 51.10 from any heading No. outside that group.
51.11-51.13	A change to heading Nos. 51.11 through 51.13 from any heading No. outside that group, except from heading Nos. 51.06 through 51.10, 52.05 through 52.06, 54.01 through 54.04 or 55.09 through 55.10.
Chapter 52	Cotton

52.01-52.07	A change to heading Nos. 52.01 through 52.07 from any other chapter, except from heading Nos. 54.01 through 54.05 or 55.01 through 55.07.
52.08-52.12	A change to heading Nos. 52.08 through 52.12 from any heading No. outside that group, except from heading Nos. 51.06 through 51.10, 52.05 through 52.06, 54.01 through 54.04 or 55.09 through 55.10.
Chapter 53	Other Vegetable Textile Fibres; Paper Yarn and Woven Fabrics of Paper Yarn
53.01-53.05	A change to heading Nos. 53.01 through 53.05 from any other chapter.
53.06-53.08	A change to heading Nos. 53.06 through 53.08 from any heading No. outside that group.
53.09	A change to heading No. 53.09 from any other heading No., except from heading Nos. 53.07 through 53.08.
53.10-53.11	A change to heading Nos. 53.10 through 53.11 from any heading No. outside that group, except from heading Nos. 53.07 through 53.08.
Chapter 54	Man-Made Filaments
54.01-54.06	A change to heading Nos. 54.01 through 54.06 from any other chapter, except from heading Nos. 52.01 through 52.03 or 55.01 through 55.07.
54.07	
5407.60.10	A change to tariff item No. 5407.60.10 from tariff item No. 5402.43.10 or 5402.52.10, or any other chapter, except from heading Nos. 51.06 through 51.10, 52.05 through 52.06 or 55.09 through 55.10.
54.07	A change to heading No. 54.07 from any other chapter, except from heading Nos. 51.06 through 51.10, 52.05 through 52.06 or 55.09 through 55.10.
54.08	A change to heading No. 54.08 from any other chapter, except from heading Nos. 51.06 through 51.10, 52.05 through 52.06 or 55.09 through 55.10.
Chapter 55	Man-Made Staple Fibres
55.01-55.11	A change to heading Nos. 55.01 through 55.11 from any other chapter, except from heading Nos. 52.01 through 52.03 or 54.01 through 54.05.
55.12-55.16	A change to heading Nos. 55.12 through 55.16 from any heading No. outside that group, except from heading Nos. 51.06 through 51.10, 52.05 through 52.06, 54.01 through 54.04 or 55.09 through 55.10.

Chapter 56	Wadding, Felt and Nonwovens; Special Yarns; Twine, Cordage, Ropes and Cables and Articles Thereof
56.01-56.09	A change to heading Nos. 56.01 through 56.09 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, or Chapters 54 through 55.
Chapter 57	Carpets and Other Textile Floor Coverings
57.01-57.05	A change to heading Nos. 57.01 through 57.05 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.08 or 53.11, Chapter 54, or heading Nos. 55.08 through 55.16.
Chapter 58	Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery
58.01-58.11	A change to heading Nos. 58.01 through 58.11 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, or Chapters 54 through 55.
Chapter 59	Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable For Industrial Use
59.01	A change to heading No. 59.01 from any other chapter, except from heading Nos. 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.
59.02	A change to heading No. 59.02 from any other heading No., except from heading Nos. 51.06 through 51.13, 52.04 through 52.12 or 53.06 through 53.11, or Chapters 54 through 55.
59.03-59.08	A change to heading Nos. 59.03 through 59.08 from any other chapter, except from heading Nos. 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.
59.09	A change to heading No. 59.09 from any other chapter, except from heading Nos. 51.11 through 51.13, 52.08 through 52.12 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.12 through 55.16.
59.10	A change to heading No. 59.10 from any other heading No., except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, or Chapter 54 through 55.
59.11	A change to heading No. 59.11 from any other chapter, except from heading Nos. 51.11 through 51.13, 52.08 through 52.12, 53.10 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.

Chapter 60

Knitted or Crocheted Fabrics

60.01-60.02

A change to heading Nos. 60.01 through 60.02 from any other chapter, except from heading Nos. 51.06 through 51.13, Chapter 52, heading Nos. 53.07 through 53.08 or 53.10 through 53.11, or Chapter 54 through 55.

Chapter 61

Articles of Apparel and Clothing Accessories, Knitted or Crocheted

Note 1:

A change to any of the following heading Nos. or subheading Nos. for visible lining fabrics:

51.11 through 51.12, 5208.31 through 5208.59, 5209.31 through 5209.59, 5210.31 through 5210.59, 5211.31 through 5211.59, 5212.13 through 5212.15, 5212.23 through 5212.25, 5407.42 through 5407.44, 5407.52 through 5407.54, 5407.60, 5407.72 through 5407.74, 5407.82 through 5407.84, 5407.92 through 5407.94, 5408.22 through 5408.24 (excluding tariff item No. 5408.22.10, 5408.23.10 or 5408.24.10), 5408.32 through 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 through 5513.49, 5514.21 through 5515.99, 5516.12 through 5516.14, 5516.22 through 5516.24, 5516.32 through 5516.34, 5516.42 through 5516.44, 5516.92 through 5516.94, 6001.10, 6001.92, 6002.43 or 6002.91 through 6002.93,

from any other heading No. outside that group.

Note 2:

For purposes of determining the origin of a good of this Chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good. If the rule requires that the good must also satisfy the tariff change requirements for visible lining fabrics listed in Note 1 to this Chapter, such requirement shall only apply to the visible lining fabric in the main body of the garment, excluding sleeves, which covers the largest surface area, and shall not apply to removable linings.

6101.10-6101.30

A change to subheading Nos. 6101.10 through 6101.30 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6101.90

A change to subheading No. 6101.90 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape)

and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6102.10-6102.30

A change to subheading Nos. 6102.10 through 6102.30 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6102.90

A change to subheading No. 6102.90 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6103.11-6103.12

A change to subheading Nos. 6103.11 through 6103.12 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6103.19

6103.19.90

A change to tariff item No. 6103.19.90 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6103.19

A change to subheading No. 6103.19 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and

- (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6103.21-6103.29

A change to subheading Nos. 6103.21 through 6103.29 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) with respect to a garment described in heading No. 61.01 or a jacket or a blazer described in heading No. 61.03, of wool, fine animal hair, cotton or man-made fibres, imported as part of an ensemble of these subheading Nos., the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6103.31-6103.33

A change to subheading Nos. 6103.31 through 6103.33 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6103.39

6103.39.90

A change to tariff item No. 6103.39.90 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6103.39

A change to subheading No. 6103.39 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6103.41-6103.49

A change to subheading Nos. 6103.41 through 6103.49 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6104.11-6104.13

A change to subheading Nos. 6104.11 through 6104.13 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6104.19

6104.19.90

A change to tariff item No. 6104.19.90 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6104.19

A change to subheading No. 6104.19 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6104.21-6104.29

A change to subheading Nos. 6104.21 through 6104.29 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) with respect to a garment described in heading No. 61.02, a jacket or a blazer described in heading No. 61.04, or a skirt described in heading No. 61.04, of wool, fine animal hair, cotton or man-made

fibres, imported as part of an ensemble of these subheading Nos., the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6104.31-6104.33

A change to subheading Nos. 6104.31 through 6104.33 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6104.39

6104.39.90

A change to tariff item No. 6104.39.90 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6104.39

A change to subheading No. 6104.39 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6104.41-6104.49

A change to subheading Nos. 6104.41 through 6104.49 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6104.51-6104.53

A change to subheading Nos. 6104.51 through 6104.53 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and

- (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6104.59

6104.59.90 A change to tariff item No. 6104.59.90 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6104.59 A change to subheading No. 6104.59 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6104.61-6104.69

A change to subheading Nos. 6104.61 through 6104.69 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

61.05-61.06

A change to heading Nos. 61.05 through 61.06 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6107.11-6107.19

A change to subheading Nos. 6107.11 through 6107.19 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6107.21

A change to subheading No. 6107.21 from:

- (a) tariff item No. 6002.92.10, provided that the good, exclusive of collar, cuffs, waistband or elastic, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, or

- (b) any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6107.22-6107.99

A change to subheading Nos. 6107.22 through 6107.99 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6108.11-6108.19

A change to subheading Nos. 6108.11 through 6108.19 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6108.21

A change to subheading No. 6108.21 from:

- (a) tariff item No. 6002.92.10, provided that the good, exclusive of waistband, elastic or lace, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, or
- (b) any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6108.22-6108.29

A change to subheading Nos. 6108.22 through 6108.29 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6108.31

A change to subheading No. 6108.31 from:

- (a) tariff item No. 6002.92.10, provided that the good, exclusive of collar, cuffs, waistband, elastic or lace, is wholly of such fabric and the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, or
- (b) any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through

60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6108.32-6108.39

A change to subheading Nos. 6108.32 through 6108.39 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6108.91-6108.99

A change to subheading Nos. 6108.91 through 6108.99 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

61.09-61.11

A change to heading Nos. 61.09 through 61.11 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6112.11-6112.19

A change to subheading Nos. 6112.11 through 6112.19 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6112.20

A change to subheading No. 6112.20 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that:

- (a) the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) with respect to a garment described in heading NO. 61.01, 61.02, 62.01 or 62.02, of wool, fine animal hair, cotton or man-made fibres, imported as part of a ski-suit of this subheading No., the visible lining fabric listed in Note 1 to Chapter 61 satisfies the tariff change requirements provided therein.

6112.31-6112.49

A change to subheading Nos. 6112.31 through 6112.49 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both

cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

61.13-61.17

A change to heading Nos. 61.13 through 61.17 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

Chapter 62

Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted

Note 1:

A change to any of the following heading Nos. or subheading Nos. for visible lining fabrics:

51.11 through 51.12, 5208.31 through 5208.59, 5209.31 through 5209.59, 5210.31 through 5210.59, 5211.31 through 5211.59, 5212.13 through 5212.15, 5212.23 through 5212.25, 5407.42 through 5407.44, 5407.52 through 5407.54, 5407.60, 5407.72 through 5407.74, 5407.82 through 5407.84, 5407.92 through 5407.94, 5408.22 through 5408.24 (excluding tariff item No. 5408.22.10, 5408.23.10 or 5408.24.10), 5408.32 through 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 through 5513.49, 5514.21 through 5515.99, 5516.12 through 5516.14, 5516.22 through 5516.24, 5516.32 through 5516.34, 5516.42 through 5516.44, 5516.92 through 5516.94, 6001.10, 6001.92, 6002.43 or 6002.91 through 6002.93,

from any other heading No. outside that group.

Note 2:

Apparel goods of this Chapter shall be considered to originate if they are both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries and if the fabric of the outer shell, exclusive of collars or cuffs, is wholly of one or more of the following:

- (a) *Velveteen fabrics of subheading No. 5801.23, containing 85 per cent or more by weight of cotton;*
- (b) *Corduroy fabrics of subheading No. 5801.22, containing 85 per cent or more by weight of cotton and containing more than 7.5 wales per centimetre;*
- (c) *Fabrics of subheading No. 5111.11 or 5111.19, if hand-woven, with a loom width of less than 76 cm, woven in the United Kingdom in accordance with the rules and regulations of the Harris Tweed Association, Ltd., and so certified by the Association;*
- (d) *Fabrics of subheading No. 5112.30, weighing not more than 340 grams per square metre, containing wool, not less than 20 per cent by weight of fine animal hair and not less than 15 per cent by weight of man-made staple fibres; or*

- (e) *Batiste fabrics of subheading No. 5513.11 or 5513.21, of square construction, of single yarns exceeding 76 metric count, containing between 60 and 70 warp ends and filling picks per square centimetre, of a weight not exceeding 110 grams per square metre.*

Note 3:

For purposes of determining the origin of a good of this Chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good. If the rule requires that the good must also satisfy the tariff change requirements for visible lining fabrics listed in Note 1 to this Chapter, such requirement shall only apply to the visible lining fabric in the main body of the garment, excluding sleeves, which covers the largest surface area, and shall not apply to removable linings.

6201.11-6201.13

A change to subheading Nos. 6201.11 through 6201.13 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6201.19

A change to subheading No. 6201.19 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6201.91-6201.93

A change to subheading Nos. 6201.91 through 6201.93 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6201.99

A change to subheading No. 6201.99 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6202.11-6202.13

A change to subheading Nos. 6202.11 through 6202.13 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6202.19

A change to subheading No. 6202.19 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6202.91-6202.93

A change to subheading Nos. 6202.91 through 6202.93 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6202.99

A change to subheading No. 6202.99 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6203.11-6203.12

A change to subheading Nos. 6203.11 through 6203.12 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6203.19

- 6203.19.90 A change to tariff item No. 6203.19.90 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 6203.19 A change to subheading No. 6203.19 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6203.21-6203.29 A change to subheading Nos. 6203.21 through 6203.29 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) with respect to a garment described in heading No. 62.01 or a jacket or a blazer described in heading No. 62.03, of wool, fine animal hair, cotton or man-made fibres, imported as part of an ensemble of these subheading Nos., the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6203.31-6203.33 A change to subheading Nos. 6203.31 through 6203.33 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:
- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
 - (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.
- 6203.39
- 6203.39.90 A change to tariff item No. 6203.39.90 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both

cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6203.39

A change to subheading No. 6203.39 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6203.41-6203.49

A change to subheading Nos. 6203.41 through 6203.49 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6204.11-6204.13

A change to subheading Nos. 6204.11 through 6204.13 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6204.19

6204.19.90

A change to tariff item No. 6204.19.90 from any other chapter, except from heading No. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6204.19

A change to subheading No. 6204.19 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6204.21-6204.29

A change to subheading Nos. 6204.21 through 6204.29 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) with respect to a garment described in heading No. 62.02, a jacket or a blazer described in heading No. 62.04, or a skirt described in heading No. 62.04, of wool, fine animal hair, cotton or man-made fibres, imported as part of an ensemble of these subheading Nos., the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6204.31-6204.33

A change to subheading Nos. 6204.31 through 6204.33 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6204.39

6204.39.90

A change to tariff item No. 6204.39.90 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6204.39

A change to subheading No. 6204.39 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6204.41-6204.49

A change to subheading Nos. 6204.41 through 6204.49 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided

that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6204.51-6204.53

A change to subheading 6204.51 through 6204.53 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6204.59

6204.59.90

A change to tariff item No. 6204.59.90 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6204.59

A change to subheading No. 6204.59 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6204.61-6204.69

A change to subheading Nos. 6204.61 through 6204.69 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6205.10

A change to subheading No. 6205.10 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6205.20-6205.30 Note:

Men's or boys' shirts of cotton or man-made fibres shall be considered to originate if they are both cut and assembled in the territory of one or more of the NAFTA countries and if the fabric of the outer shell, exclusive of collars or cuffs, is wholly of one or more of the following:

- (a) *Fabrics of subheading No. 5208.21, 5208.22, 5208.29, 5208.31, 5208.32, 5208.39, 5208.41, 5208.42, 5208.49, 5208.51, 5208.52 or 5208.59, of average yarn number¹ exceeding 135 metric;*
- (b) *Fabrics of subheading No. 5513.11 or 5513.21, not of square construction, containing more than 70 warp ends and filling picks per square centimetre, of average yarn number exceeding 70 metric;*
- (c) *Fabrics of subheading No. 5210.21 or 5210.31, not of square construction, containing more than 70 warp ends and filling picks per square centimetre, of average yarn number exceeding 70 metric;*
- (d) *Fabrics of subheading No. 5208.22 or 5208.32, not of square construction, containing more than 75 warp ends and filling picks per square centimetre, of average yarn number exceeding 65 metric;*
- (e) *Fabrics of subheading No. 5407.81, 5407.82 or 5407.83, weighing less than 170 grams per square metre, having a dobby weave created by a dobby attachment;*

¹ For purposes of this Note, "average yarn number", as applied to woven fabrics of cotton or man-made fibres means the average yarn number of the yarns contained therein. In computing the average yarn number, the length of the yarn is considered to be equal to the distance covered by it in the fabric, with all clipped yarn being measured as if continuous and with the count being taken of the total single yarns in the fabric including the single yarns in any multiple (folded) or cabled yarns. The weight shall be taken after any excessive sizing is removed by boiling or other suitable process. Any of the following formulas can be used to determine the average yarn number:

$$N = \frac{BYT}{1,000}, \frac{100T}{Z'}, \frac{BT}{Z} \text{ or } \frac{ST}{10}$$

when:

N is the average yarn number,
B is the breadth (width) of the fabric in centimetres,
Y is the metres (linear) of the fabric per kilogram,
T is the total single yarns per square centimetre,
S is the square metres of fabric per kilogram,
Z is the grams per linear metre of fabric, and
Z' is the grams per square metre of fabric.

Fractions in the resulting "average yarn number" shall be disregarded.

- (f) *Fabrics of subheading No. 5208.42 or 5208.49, not of square construction, containing more than 85 warp ends and filling picks per square centimetre, of average yarn number exceeding 85 metric;*
- (g) *Fabrics of subheading No. 5208.51, of square construction, containing more than 75 warp ends and filling picks per square centimetre, made with single yarns, of average yarn number 95 or greater metric;*
- (h) *Fabrics of subheading No. 5208.41, of square construction, with a gingham pattern, containing more than 85 warp ends and filling picks per square centimetre, made with single yarns, of average yarn number 95 or greater metric, and characterized by a check effect produced by the variation in colour of the yarns in the warp and filling; or*
- (i) *Fabrics of subheading No. 5208.41, with the warp coloured with vegetable dyes, and the filling yarns white or coloured with vegetable dyes, of average yarn number greater than 65 metric.*

A change to subheading Nos. 6205.20 through 6205.30 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6205.90

A change to subheading No. 6205.90 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

62.06-62.10

A change to heading Nos. 62.06 through 62.10 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6211.11-6211.12

A change to subheading Nos. 6211.11 through 6211.12 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6211.20

A change to subheading No. 6211.20 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that:

- (a) the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries, and
- (b) with respect to a garment described in heading No. 61.01, 61.02, 62.01 or 62.02, of wool, fine animal hair, cotton or man-made fibres, imported as part of a ski-suit of this subheading No., the visible lining fabric listed in Note 1 to Chapter 62 satisfies the tariff change requirements provided therein.

6211.31-6211.49 A change to subheading Nos. 6211.31 through 6211.49 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6212.10 A change to subheading No. 6212.10 from any other chapter, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

6212.20-6212.90 A change to subheading Nos. 6212.20 through 6212.90 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

62.13-62.17 A change to heading Nos. 62.13 through 62.17 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapter 54, or heading Nos. 55.08 through 55.16, 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

Chapter 63 Other Made Up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags

Note: *For purposes of determining the origin of a good of this Chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good.*

63.01-63.02 A change to heading Nos. 63.01 through 63.02 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapters 54 through 55, or heading Nos. 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

63.03

- 6303.92.10 A change to tariff item No. 6303.92.10 from tariff item No. 5402.43.10 or 5402.52.10 or any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapters 54 through 55, or heading Nos. 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 63.03 A change to heading No. 63.03 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapters 54 through 55, or heading Nos. 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.
- 63.04-63.10 A change to heading Nos. 63.04 through 63.10 from any other chapter, except from heading Nos. 51.06 through 51.13, 52.04 through 52.12, 53.07 through 53.08 or 53.10 through 53.11, Chapters 54 through 55, or heading Nos. 58.01 through 58.02 or 60.01 through 60.02, provided that the good is both cut (or knit to shape) and sewn or otherwise assembled in the territory of one or more of the NAFTA countries.

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR (CHAPTERS 64 THROUGH 67)

- Chapter 64 Footwear, Gaiters and the Like; Parts of Such Articles**
- 64.01-64.05 A change to heading Nos. 64.01 through 64.05 from any heading No. outside that group, except from subheading No. 6406.10, provided there is a regional value content of not less than 55 percent under the net cost method.
- 6406.10 A change to subheading No. 6406.10 from any other subheading No., except from heading Nos. 64.01 through 64.05, provided there is a regional value content of not less than 55 percent under the net cost method.
- 6406.20-6406.99 A change to subheading Nos. 6406.20 through 6406.99 from any other chapter.
- Chapter 65 Headgear and Parts Thereof**
- 65.01-65.02 A change to heading Nos. 65.01 through 65.02 from any other chapter.
- 65.03-65.07 A change to heading Nos. 65.03 through 65.07 from any heading No. outside that group.

Chapter 66	Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof
66.01	A change to heading No. 66.01 from any other heading No., except from a combination of both: (a) subheading No. 6603.20; and (b) heading Nos. 39.20 through 39.21, 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16, 56.02 through 56.03, 58.01 through 58.11, 59.01 through 59.11, 60.01 through 60.02.
66.02	A change to heading No. 66.02 from any other heading No..
66.03	A change to heading No. 66.03 from any other chapter.
Chapter 67	Prepared Feathers and Down and Articles Made of Feathers or of Down; Artificial Flowers; Articles of Human Hair
67.01	
6701.00.10	A change to tariff item No. 6701.00.10 from any other tariff item No..
67.01	A change to heading No. 67.01 from any other chapter.
67.02	A change to heading No. 67.02 from any other heading No..
67.03	A change to heading No. 67.03 from any other chapter.
67.04	A change to heading No. 67.04 from any other heading No..

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE (CHAPTERS 68 THROUGH 70)

Chapter 68	Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials
68.01-68.11	A change to heading Nos. 68.01 through 68.11 from any other chapter.
6812.10	A change to subheading No. 6812.10 from any other chapter.
6812.20	A change to subheading No. 6812.20 from any other subheading No..
6812.30-6812.40	A change to subheading Nos. 6812.30 through 6812.40 from other subheading No. outside that group.
6812.50	A change to subheading No. 6812.50 from any other subheading No..

6812.60-6812.90	A change to subheading Nos. 6812.60 through 6812.90 from any subheading No. outside that group.
68.13	A change to heading No. 68.13 from any other heading No..
68.14-68.15	A change to heading Nos. 68.14 through 68.15 from any other chapter.
Chapter 69	Ceramic Products
69.01-69.14	A change to heading Nos. 69.01 through 69.14 from any other chapter.
Chapter 70	Glass and Glassware
70.01-70.02	A change to heading Nos. 70.01 through 70.02 from any other chapter.
70.03-70.09	A change to heading Nos. 70.03 through 70.09 from any heading No. outside that group.
70.10-70.20	A change to heading Nos. 70.10 through 70.20 from any other heading No., except from heading Nos. 70.07 through 70.20.

SECTION XIV

**NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES,
PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF;
IMITATION JEWELLERY; COIN
(CHAPTER 71)**

Chapter 71	Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles Thereof; Imitation Jewellery; Coin (Chapter 71)
71.01-71.12	A change to heading Nos. 71.01 through 71.12 from any other chapter.
71.13-71.18	Note: <i>Pearls, temporarily or permanently strung but without the addition of clasps or other ornamental features of precious metals or stones, shall be treated as an originating good only if the pearls were obtained in the territory of one or more of the NAFTA countries.</i> A change to heading Nos. 71.13 through 71.18 from any heading No. outside that group.

SECTION XV

**BASE METALS AND ARTICLES OF BASE METAL
(CHAPTERS 72 THROUGH 83)**

Chapter 72

Iron and Steel

- 72.01 A change to heading Nos. 72.01 from any other chapter.
- 7202.11-7202.60 A change to subheading Nos. 7202.11 through 7202.60 from any other chapter.
- 7202.70 A change to subheading No. 7202.70 from any other chapter, except from subheading No. 2613.10.
- 7202.80-7202.99 A change to subheading Nos. 7202.80 through 7202.99 from any other chapter.
- 72.03-72.05 A change to heading Nos. 72.03 through 72.05 from any other chapter.
- 72.06-72.07 A change to heading Nos. 72.06 through 72.07 from any heading outside that group.
- 72.08-72.16 A change to heading Nos. 72.08 through 72.16 from any heading No. outside that group.
- 72.17 A change to heading No. 72.17 from any other heading No., except from heading Nos. 72.13 through 72.15.
- 72.18-72.22 A change to heading Nos. 72.18 through 72.22 from any heading No. outside that group.
- 72.23 A change to heading No. 72.23 from any other heading No., except from heading Nos. 72.21 through 72.22.
- 72.24-72.28 A change to heading Nos. 72.24 through 72.28 from any heading No. outside that group.
- 72.29 A change to heading No. 72.29 from any other heading No., except from heading Nos. 72.27 through 72.28.

Chapter 73

Articles of Iron or Steel

- 73.01-73.03 A change to heading Nos. 73.01 through 73.03 from any other chapter.
- 7304.10-7304.39 A change to subheading Nos. 7304.10 through 7304.39 from any other chapter.
- 7304.41
- 7304.41.10 A change to tariff item No. 7304.41.10 from subheading No. 7304.49 or any other chapter.
- 7304.41 A change to subheading No. 7304.41 from any other chapter.

- 7304.49-7304.90 A change to subheading Nos. 7304.49 through 7304.90 from any other chapter.
- 73.05-73.07 A change to heading Nos. 73.05 through 73.07 from any other chapter.
- 73.08 A change to heading No. 73.08 from any other heading No., except for changes resulting from the following processes performed on angles, shapes, or sections of heading No. 72.16:
- (a) drilling, punching, notching, cutting, cambering, or sweeping, whether performed individually or in combination;
 - (b) adding attachments or weldments for composite construction;
 - (c) adding attachments for handling purposes;
 - (d) adding weldments, connectors or attachments to H-sections or I-sections; provided that the maximum dimension of the weldments, connectors, or attachments is not greater than the dimension between the inner surfaces of the flanges of the H-sections or I-sections
 - (e) painting, galvanizing, or otherwise coating; or
 - (f) adding a simple base plate without stiffening elements, individually or in combination with drilling, punching, notching, or cutting, to create an article suitable as a column.
- 73.09-73.11 A change to heading Nos. 73.09 through 73.11 from any heading No. outside that group.
- 73.12-73.14 A change to heading Nos. 73.12 through 73.14 from any other heading No., including another heading No. within that group.
- 7315.11-7315.12 (1) A change to subheading Nos. 7315.11 through 7315.12 from any other heading No.; or
- (2) A change to subheading Nos. 7315.11 through 7315.12 from subheading No. 7315.19, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 7315.19 A change to subheading No. 7315.19 from any other heading No..
- 7315.20-7315.89 (1) A change to subheading Nos. 7315.20 through 7315.89 from any other heading No.; or
- (2) A change to subheading Nos. 7315.20 through 7315.89 from subheading No. 7315.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 7315.90 A change to subheading No. 7315.90 from any other heading No..

73.16		A change to heading No. 73.16 from any other heading No., except from heading No. 73.12 or 73.15.
73.17-73.18		A change to heading Nos. 73.17 through 73.18 from any heading outside that group.
73.19-73.20		A change to heading Nos. 73.19 through 73.20 from any heading No. outside that group.
7321.11		
	7321.11.19	A change to tariff item No. 7321.11.19 from any other subheading No., except from tariff item No. 7321.90.51, 7321.90.52 or 7321.90.53.
	7321.11	(1) A change to subheading No. 7321.11 from any other heading No.; or
		(2) A change to subheading No. 7321.11 from subheading No. 7321.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
		(a) 60 per cent where the transaction value method is used, or
		(b) 50 per cent where the net cost method is used.
7321.12-7321.83	(1)	A change to subheading Nos. 7321.12 through 7321.83 from any other heading No.; or
	(2)	A change to subheading Nos. 7321.12 through 7321.83 from subheading No. 7321.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
		(a) 60 per cent where the transaction value method is used, or
		(b) 50 per cent where the net cost method is used.
7321.90		
	7321.90.51	A change to tariff item No. 7321.90.51 from any other tariff item No..
	7321.90.52	A change to tariff item No. 7321.90.52 from any other tariff item No..
	7321.90.53	A change to tariff item No. 7321.90.53 from any other tariff item No..
	7321.90	A change to subheading No. 7321.90 from any other heading No..
73.22-73.23		A change to heading Nos. 73.22 through 73.23 from any heading No. outside that group.
7324.10-7324.29	(1)	A change to subheading Nos. 7324.10 through 7324.29 from any other heading No; or
	(2)	A change to subheading Nos. 7324.10 through 7324.29 from subheading No. 7324.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

7324.90 A change to subheading No. 7324.90 from any other heading No..

73.25-73.26 A change to heading Nos. 73.25 through 73.26 from any other heading No. outside that group.

Chapter 74 Copper and Articles Thereof

74.01-74.02 A change to heading Nos. 74.01 through 74.02 from any other chapter.

- 74.03
- (1) A change to heading No. 74.03 from any other chapter; or
 - (2) A change to heading No. 74.03 from heading No. 74.01 or 74.02 or tariff item No. 7404.00.11, 7404.00.21 or 7404.00.91, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

74.04 No required change in tariff classification to heading No. 74.04, provided the waste and scrap are as described in paragraph 4(1)(i) of these Regulations.

- 74.05-74.07
- (1) A change to heading Nos. 74.05 through 74.07 from any other chapter; or
 - (2) A change to heading Nos. 74.05 through 74.07 from heading No. 74.01 or 74.02 or tariff item No. 7404.00.11, 7404.00.21 or 7404.00.91, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

7408.11

7408.11.11
7408.11.12

- (1) A change to tariff item No. 7408.11.11 or 7408.11.12 from any other chapter; or
- (2) A change to tariff item No. 7408.11.11 or 7408.11.12 from heading No. 74.01 or 74.02 or tariff item No. 7404.00.11, 7404.00.21 or 7404.00.91, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

7408.11		A change to subheading No. 7408.11 from any other heading No., except from heading No. 74.07.
7408.19-7408.29		A change to subheading Nos. 7408.19 through 7408.29 from any other heading No., except from heading No. 74.07.
74.09		A change to heading No. 74.09 from any other heading No..
74.10		A change to heading No. 74.10 from any other heading No., except from heading No. 74.09.
74.11		A change to heading No. 74.11 from any other heading No., except from tariff item No. 7407.10.13, 7407.10.22, 7407.21.13, 7407.21.22, 7407.22.14, 7407.22.22, 7407.29.13 or 7407.29.22, or heading No. 74.09.
74.12		A change to heading No. 74.12 from any other heading No., except from heading No. 74.11.
74.13	(1)	A change to heading No. 74.13 from any other heading No., except from heading Nos. 74.07 through 74.08; or
	(2)	A change to heading No. 74.13 from heading Nos. 74.07 through 74.08, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
74.14-74.18		A change to heading Nos. 74.14 through 74.18 from any other heading No., including another heading No. within that group.
7419.10		A change to subheading No. 7419.10 from any other heading No., except from heading No. 74.07.
7419.91-7419.99		A change to subheading Nos. 7419.91 through 7419.99 from any other heading No..
Chapter 75		Nickel and Articles Thereof
75.01-75.04		A change to heading Nos. 75.01 through 75.04 from any other chapter.
75.05		A change to heading No. 75.05 from any other heading No..
75.06		
7506.10.22		A change to tariff item No. 7506.10.22 from any other tariff item No..
7506.20.92		A change to tariff item No. 7506.20.92 from any other tariff item No..
75.06		A change to heading No. 75.06 from any other heading No..

75.07-75.08 A change to heading Nos. 75.07 through 75.08 from any heading No. outside that group.

Chapter 76 Aluminum and Articles Thereof

76.01-76.03 A change to heading Nos. 76.01 through 76.03 from any other chapter.

76.04-76.06 A change to heading Nos. 76.04 through 76.06 from any heading No. outside that group.

76.07 A change to heading No. 76.07 from any other heading No..

76.08-76.09 A change to heading No. 76.08 through 76.09 from any heading No. outside that group.

76.10-76.13 A change to heading Nos. 76.10 through 76.13 from any other heading No., including another heading No. within that group.

76.14 A change to heading No. 76.14 from any other heading No., except from heading Nos. 76.04 through 76.05.

76.15-76.16 A change to heading Nos. 76.15 through 76.16 from any other heading No., including another heading No. within that group.

Chapter 78 Lead and Articles Thereof

78.01-78.02 A change to heading Nos. 78.01 through 78.02 from any other chapter.

78.03-78.06 (1) A change to heading Nos. 78.03 through 78.06 from any other chapter; or
(2) A change to heading Nos. 78.03 through 78.06 from any other heading No. within Chapter 78, including another heading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

Chapter 79 Zinc and Articles Thereof

79.01-79.03 A change to heading Nos. 79.01 through 79.03 from any other chapter.

79.04-79.07 (1) A change to heading Nos. 79.04 through 79.07 from any other chapter; or
(2) A change to heading Nos. 79.04 through 79.07 from any other heading No. within Chapter 79, including another heading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

Chapter 80

Tin and Articles Thereof

- 80.01-80.02 A change to heading Nos. 80.01 through 80.02 from any other chapter.
- 80.03-80.04 A change to heading Nos. 80.03 through 80.04 from any heading No. outside that group.
- 80.05-80.07 A change to heading Nos. 80.05 through 80.07 from any heading No. outside that group.

Chapter 81

Other Base Metals; Cermets; Articles Thereof

- 8101.10-8101.91 A change to subheading Nos. 8101.10 through 8101.91 from any other chapter.
- 8101.92 A change to subheading No. 8101.92 from any other subheading No..
- 8101.93 A change to subheading No. 8101.93 from any other chapter.
- 8101.99 A change to subheading No. 8101.99 from any other subheading No..
- 8102.10-8102.91 A change to subheading Nos. 8102.10 through 8102.91 from any other chapter.
- 8102.92 A change to subheading No. 8102.92 from any other subheading No..
- 8102.93 A change to subheading No. 8102.93 from any other subheading No., except from tariff item No. 8102.92.10.
- 8102.99 A change to subheading No. 8102.99 from any other subheading No..
- 8103.10 A change to subheading No. 8103.10 from any other chapter.
- 8103.90 A change to subheading No. 8103.90 from any other subheading No..
- 8104.11-8104.30 A change to subheading Nos. 8104.11 through 8104.30 from any other chapter.
- 8104.90 A change to subheading No. 8104.90 from any other subheading No..
- 8105.10 A change to subheading No. 8105.10 from any other chapter.
- 8105.90 A change to subheading No. 8105.90 from any other subheading No..
- 81.06 A change to heading No. 81.06 from any other chapter.
- 8107.10 A change to subheading No. 8107.10 from any other chapter.

8107.90		A change to subheading No. 8107.90 from any other subheading No..
8108.10		A change to subheading No. 8108.10 from any other chapter.
8108.90		A change to subheading No. 8108.90 from any other subheading No..
8109.10		A change to subheading No. 8109.10 from any other chapter.
8109.90		A change to subheading No. 8109.90 from any other subheading No..
81.10		A change to heading No. 81.10 from any other chapter.
81.11		
	8111.00.21, 8111.00.22, 8111.00.40	A change to tariff item No. 8111.00.21, 8111.00.22 or 8111.00.40 from any other tariff item No..
	81.11	A change to heading No. 81.11 from any other chapter.
81.12-81.13		A change to heading Nos. 81.12 through 81.13 from any other chapter.
Chapter 82		Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts Thereof of Base Metal
82.01-82.15		A change to heading Nos. 82.01 through 82.15 from any other chapter.
Chapter 83		Miscellaneous Articles of Base Metal
8301.10-8301.50	(1)	A change to subheading Nos. 8301.10 through 8301.50 from any chapter; or
	(2)	A change to subheading Nos. 8301.10 through 8301.50 from subheading No. 8301.60, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
8301.60-8301.70		A change to subheading Nos. 8301.60 through 8301.70 from any other chapter.
83.02-83.04		A change to heading Nos. 83.02 through 83.04 from any other heading No., including another heading No. within that group.
8305.10-8305.20	(1)	A change to subheading Nos. 8305.10 through 8305.20 from any other chapter; or

- (2) A change to subheading Nos. 8305.10 through 8305.20 from subheading No. 8305.90, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8305.90 A change to subheading No. 8305.90 from any other heading No..
- 83.06-83.07 A change to heading Nos. 83.06 through 83.07 from any other chapter.
- 8308.10-8308.20 (1) A change to subheading Nos. 8308.10 through 8308.20 from any other chapter; or
- (2) A change to subheading Nos. 8308.10 through 8308.20 from subheading No. 8308.90, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8308.90 A change to subheading No. 8308.90 from any other heading No..
- 83.09-83.10 A change to heading Nos. 83.09 through 83.10 from any other chapter.
- 8311.10-8311.30 (1) A change to subheading Nos. 8311.10 through 8311.30 from any other chapter; or
- (2) A change to subheading Nos. 8311.10 through 8311.30 from subheading No. 8311.90, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8311.90 A change to subheading No. 8311.90 from any other heading No..

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES (CHAPTERS 84 THROUGH 85)

Chapter 84 Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof

Note 1: *For purposes of this Chapter, the term, "printed circuit assembly", means a good consisting of one or more printed circuits of heading No. 85.34 with one or more active elements assembled thereon, with or without passive elements.*

For purposes of this Note, "active elements" means diodes, transistors and similar semiconductor devices, whether or not photosensitive, of heading No. 85.41, and integrated circuits and microassemblies of heading No. 85.42.

Note 2: *Tariff item No. 8473.30.10 covers the following parts for printers of subheading No. 8471.92:*

- (a) control or command assemblies, incorporating more than one of the following: printed circuit assembly, hard or flexible (floppy) disc drive, keyboard, user interface;*
- (b) light source assemblies, incorporating more than one of the following: light emitting diode assembly, gas laser, mirror polygon assembly, base casting;*
- (c) laser imaging assemblies, incorporating more than one of the following: photoreceptor belt or cylinder, toner receptacle unit, toner developing unit, charge/discharge unit, cleaning unit;*
- (d) image fixing assemblies, incorporating more than one of the following: fuser, pressure roller, heating element, release oil dispenser, cleaning unit, electrical control;*
- (e) ink jet marking assemblies, incorporating more than one of the following: thermal print head, ink dispensing unit, nozzle and reservoir unit, ink heater;*
- (f) maintenance/sealing assemblies, incorporating more than one of the following: vacuum unit, ink jet covering unit, sealing unit, purging unit;*
- (g) paper handling assemblies, incorporating more than one of the following: paper transport belt, roller, print bar, carriage, gripper roller, paper storage unit, exit tray;*
- (h) thermal transfer imaging assemblies, incorporating more than one of the following: thermal print head, cleaning unit, supply or take-up roller;*
- (i) ionographic imaging assemblies, incorporating more than one of the following: ion generation and emitting unit, air assist unit, printed circuit assembly, charge receptor belt or cylinder, toner receptacle unit, toner distribution unit, developer receptacle and distribution unit, developing unit, charge/discharge unit, cleaning unit; or*
- (j) combinations of the above specified assemblies.*

8401.10-8401.30

- (1) A change to subheading Nos. 8401.10 through 8401.30 from any other heading No.; or

- (2) A change to subheading Nos. 8401.10 through 8401.30 from subheading No. 8401.40, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8401.40 A change to subheading No. 8401.40 from any other heading No..
- 8402.11-8402.20 (1) A change to subheading Nos. 8402.11 through 8402.20 from any other heading No.; or
- (2) A change to subheading Nos. 8402.11 through 8402.20 from subheading No. 8402.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8402.90 (1) A change to subheading No. 8402.90 from any other heading No.; or
- (2) No required change in tariff classification to subheading No. 8402.90, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8403.10 (1) A change to subheading No. 8403.10 from any other heading No.; or
- (2) A change to subheading No. 8403.10 from subheading No. 8403.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8403.90 A change to subheading No. 8403.90 from any other heading No..
- 8404.10-8404.20 (1) A change to subheading Nos. 8404.10 through 8404.20 from any other heading No.; or
- (2) A change to subheading Nos. 8404.10 through 8404.20 from subheading No. 8404.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8404.90 A change to subheading No. 8404.90 from any other heading No..
- 8405.10 (1) A change to subheading No. 8405.10 from any other heading No.; or

- (2) A change to subheading No. 8405.10 from subheading No. 8405.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8405.90 A change to subheading No. 8405.90 from any other heading No..

8406.11-8406.19 A change to subheading Nos. 8406.11 through 8406.19 from any subheading No. outside that group, except from tariff item No. 8406.90.22, 8406.90.24, 8406.90.32 or 8406.90.34.

8406.90

8406.90.22,
8406.90.32

A change to tariff item No. 8406.90.22 or 8406.90.32 from tariff item No. 8406.90.21 or 8406.90.31 or any other heading No..

8406.90.24,
8406.90.34

A change to tariff item No. 8406.90.24 or 8406.90.34 from any other tariff item No..

8406.90

A change to subheading No. 8406.90 from any other heading No..

84.07-84.08

A change to heading Nos. 84.07 through 84.08 from any other heading No., including another heading No. within that group, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8409.10 A change to subheading No. 8409.10 from any other heading No..

8409.91 (1) A change to subheading No. 8409.91 from any other heading No.; or

- (2) No required change in tariff classification to subheading No. 8409.91, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8409.99 (1) A change to subheading No. 8409.99 from any other heading No.; or

- (2) No required change in tariff classification to subheading No. 8409.99, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8410.11-8410.13 (1) A change to subheading Nos. 8410.11 through 8410.13 from any other heading No.; or

- (2) A change to subheading Nos. 8410.11 through 8410.13 from subheading No. 8410.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8410.90 A change to subheading No. 8410.90 from any other heading No..
- 8411.11-8411.82 (1) A change to subheading Nos. 8411.11 through 8411.82 from any other heading No.; or
- (2) A change to subheading Nos. 8411.11 through 8411.82 from subheading Nos. 8411.91 through 8411.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8411.91-8411.99 A change to subheading Nos. 8411.91 through 8411.99 from any other heading No..
- 8412.10-8412.80 (1) A change to subheading Nos. 8412.10 through 8412.80 from any other heading No.; or
- (2) A change to subheading Nos. 8412.10 through 8412.80 from subheading No. 8412.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8412.90 A change to subheading No. 8412.90 from any other heading No..
- 8413.11-8413.82 (1) A change to subheading Nos. 8413.11 through 8413.82 from any other heading No.; or
- (2) A change to subheading No. 8413.11 through 8413.82 from subheading Nos. 8413.91 through 8413.92, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8413.91 A change to subheading No. 8413.91 from any other heading No..
- 8413.92 (1) A change to subheading No. 8413.92 from any other heading No.; or
- (2) No required change in tariff classification to subheading No. 8413.92, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

- 8414.10-8414.20
- (1) A change to subheading Nos. 8414.10 through 8414.20 from any other heading No.; or
 - (2) A change to subheading Nos. 8414.10 through 8414.20 from subheading No. 8414.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

- 8414.30
- A change to subheading No. 8414.30 from any other subheading No., except from tariff item No. 8414.90.21 or 8414.90.51.

- 8414.40-8414.80
- (1) A change to subheading Nos. 8414.40 through 8414.80 from any other heading No.; or
 - (2) A change to subheading Nos. 8414.40 through 8414.80 from subheading No. 8414.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

- 8414.90
- (1) A change to subheading No. 8414.90 from any other heading No.; or
 - (2) No required change in tariff classification to subheading No. 8414.90, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

- 8415.10
- A change to subheading No. 8415.10 from any other subheading No., except from tariff item No. 8415.90.11, 8415.90.21, 8415.90.31 or 8415.90.41 or from assemblies incorporating more than one of the following: compressor, condenser, evaporator, connecting tubing.

- 8415.81-8415.83
- (1) A change to subheading Nos. 8415.81 through 8415.83 from any subheading No. outside that group, except from tariff item No. 8415.90.11, 8415.90.21, 8415.90.31 or 8415.90.41 or from assemblies incorporating more than one of the following: compressor, condenser, evaporator, connecting tubing; or

- (2) A change to subheading Nos. 8415.81 through 8415.83 from tariff item No. 8415.90.11, 8415.90.21, 8415.90.31 or 8415.90.41 or from assemblies incorporating more than one of the following: compressor, condenser, evaporator, connecting tubing, whether or not there is also a change from any other subheading No. outside that group, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8415.90

8415.90.11,
8415.90.21,
8415.90.31,
8415.90.41

A change to tariff item No. 8415.90.11, 8415.90.21, 8415.90.31 or 8415.90.41 from any other tariff item No..

8415.90

A change to subheading No. 8415.90 from any other heading No..

8416.10-8416.30

- (1) A change to subheading Nos. 8416.10 through 8416.30 from any other heading No.; or
- (2) A change to subheading Nos. 8416.10 through 8416.30 from subheading No. 8416.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8416.90

A change to subheading No. 8416.90 from any other heading No..

8417.10-8417.80

- (1) A change to subheading Nos. 8417.10 through 8417.80 from any other heading No.; or
- (2) A change to subheading Nos. 8417.10 through 8417.80 from subheading No. 8417.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8417.90

A change to subheading No. 8417.90 from any other heading No..

8418.10-8418.21

A change to subheading Nos. 8418.10 through 8418.21 from any subheading No. outside that group, except from subheading No. 8418.91 or tariff item No. 8418.99.11, 8418.99.21, 8418.99.31, 8418.99.41 or 8418.99.51 or from assemblies incorporating more than one of the following: compressor, condenser, evaporator, connecting tubing.

8418.22

- (1) A change to subheading No. 8418.22 from any other heading No.; or
- (2) A change to subheading No. 8418.22 from subheading Nos. 8418.91 through 8418.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8418.29-8418.40		A change to subheading Nos. 8418.29 through 8418.40 from any subheading No. outside that group, except from subheading No. 8418.91 or tariff item No. 8418.99.11, 8418.99.21, 8418.99.31, 8418.99.41 or 8418.99.51 or from assemblies incorporating more than one of the following: compressor, condenser, evaporator, connecting tubing.
8418.50-8418.69	(1)	A change to subheading Nos. 8418.50 through 8418.69 from any other heading No.; or
	(2)	A change to subheading Nos. 8418.50 through 8418.69 from subheading Nos. 8418.91 through 8418.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8418.91		A change to subheading No. 8418.91 from any other subheading No..
8418.99		
8418.99.11, 8418.99.21, 8418.99.31, 8418.99.41, 8418.99.51		A change to tariff item No. 8418.99.11, 8418.99.21, 8418.99.31, 8418.99.41 or 8418.99.51 from any other tariff item No..
8418.99		A change to subheading No. 8418.99 from any other heading No..
8419.11-8419.89	(1)	A change to subheading Nos. 8419.11 through 8419.89 from any other heading No.; or
	(2)	A change to subheading Nos. 8419.11 through 8419.89 from subheading No. 8419.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8419.90	(1)	A change to subheading No. 8419.90 from any other heading No.; or
	(2)	No required change in tariff classification to subheading No. 8419.90, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8420.10	(1)	A change to subheading No. 8420.10 from any other heading No.; or

- (2) A change to subheading No. 8420.10 from subheading Nos. 8420.91 through 8420.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8420.91-8420.99 A change to subheading Nos. 8420.91 through 8420.99 from any other heading No..
- 8421.11 (1) A change to subheading No. 8421.11 from any other heading No.; or
- (2) A change to subheading No. 8421.11 from subheading No. 8421.91, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8421.12 A change to subheading No. 8421.12 from any other subheading No., except from tariff item No. 8421.91.11, 8421.91.12, 8537.10.11, 8537.10.19, 8537.10.41 or 8537.10.49.
- 8421.19-8421.39 (1) A change to subheading Nos. 8421.19 through 8421.39 from any other heading No.; or
- (2) A change to subheading Nos. 8421.19 through 8421.39 from subheading Nos. 8421.91 through 8421.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8421.91
- 8421.91.11 A change to tariff item No. 8421.91.11 from any other tariff item No..
- 8421.91.12 A change to tariff item No. 8421.91.12 from any other tariff item No..
- 8421.91 A change to subheading No. 8421.91 from any other heading No..
- 8421.99 (1) A change to subheading No. 8421.99 from any other heading No.; or
- (2) No required change in tariff classification to subheading No. 8421.99, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8422.11 A change to subheading No. 8422.11 from any other subheading No., except from tariff item No. 8422.90.11, 8422.90.12, 8422.90.22, 8422.90.23,

8537.10.11, 8537.10.19, 8537.10.41 or 8537.10.49 or from water circulation systems incorporating a pump, whether or not motorized, and auxiliary apparatus for controlling, filtering, or dispersing a spray.

- 8422.19-8422.40
- (1) A change to subheading Nos. 8422.19 through 8422.40 from any other heading No.; or
 - (2) A change to subheading Nos. 8422.19 through 8422.40 from subheading No. 8422.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8422.90

8422.90.11,
8422.90.22

A change to tariff item No. 8422.90.11 or 8422.90.22 from any other tariff item No..

8422.90.12,
8422.90.23

A change to tariff item No. 8422.90.12 or 8422.90.23 from any other tariff item No..

8422.90

A change to subheading No. 8422.90 from any other heading No..

8423.10-8423.89

- (1) A change to subheading Nos. 8423.10 through 8423.89 from any other heading No.; or
- (2) A change to subheading Nos. 8423.10 through 8423.89 from subheading No. 8423.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8423.90

A change to subheading No. 8423.90 from any other heading No..

8424.10-8424.89

- (1) A change to subheading Nos. 8424.10 through 8424.89 from any other heading No.; or
- (2) A change to subheading Nos. 8424.10 through 8424.89 from subheading No. 8424.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8424.90

A change to subheading No. 8424.90 from any other heading No..

- 84.25-84.26
- (1) A change to heading Nos. 84.25 through 84.26 from any other heading No., including another heading No. within that group, except from heading No. 84.31; or
 - (2) A change to heading Nos. 84.25 through 84.26 from heading No. 84.31, whether or not there is also a change from any other heading No., including another heading No. within that group, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8427.10
- 8427.10.10
- (1) A change to tariff item No. 8427.10.10 from any other heading No., except from subheading No. 8431.20 or 8483.40 or heading No. 85.01; or
 - (2) A change to tariff item No. 8427.10.10 from subheading No. 8431.20 or 8483.40 or heading No. 85.01, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8427.10
- (1) A change to subheading No. 8427.10 from any other heading No., except from subheading No. 8431.20; or
 - (2) A change to subheading No. 8427.10 from subheading No. 8431.20, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8427.20
- 8427.20.10
- (1) A change to tariff item No. 8427.20.10 from any other heading No., except from heading No. 84.07 or 84.08 or subheading No. 8431.20 or 8483.40; or
 - (2) A change to tariff item No. 8427.20.10 from heading No. 84.07 or 84.08 or subheading No. 8431.20 or 8483.40, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8427.20
- (1) A change to subheading No. 8427.20 from any other heading No., except from subheading No. 8431.20; or

- (2) A change to subheading No. 8427.20 from subheading No. 8431.20, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8427.90 (1) A change to subheading No. 8427.90 from any other heading No., except from subheading No. 8431.20; or
- (2) A change to subheading No. 8427.90 from subheading No. 8431.20, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 84.28-84.30 (1) A change to heading Nos. 84.28 through 84.30 from any heading No. outside that group, except from heading No. 84.31; or
- (2) A change to heading Nos. 84.28 through 84.30 from heading No. 84.31, whether or not there is also a change from any heading No. outside that group, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8431.10 (1) A change to subheading No. 8431.10 from any other heading No.; or
- (2) No required change in tariff classification to subheading No. 8431.10, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8431.20 A change to subheading No. 8431.20 from any other heading No..
- 8431.31 (1) A change to subheading No. 8431.31 from any other heading No.; or
- (2) No required change in tariff classification to subheading No. 8431.31, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8431.39 (1) A change to subheading No. 8431.39 from any other heading No.; or
- (2) No required change in tariff classification to subheading No. 8431.39, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8431.41-8431.42		A change to subheading Nos. 8431.41 through 8431.42 from any other heading No..
8431.43	(1)	A change to subheading No. 8431.43 from any other heading No.; or
	(2)	No required change in tariff classification to subheading No. 8431.43, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8431.49	(1)	A change to subheading No. 8431.49 from any other heading No.; or
	(2)	No required change in tariff classification to subheading No. 8431.49, provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8432.10-8432.80	(1)	A change to subheading Nos. 8432.10 through 8432.80 from any other heading No.; or
	(2)	A change to subheading Nos. 8432.10 through 8432.80 from subheading No. 8432.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8432.90		A change to subheading No. 8432.90 from any other heading No..
8433.11-8433.60	(1)	A change to subheading Nos. 8433.11 through 8433.60 from any other heading No.; or
	(2)	A change to subheading Nos. 8433.11 through 8433.60 from subheading No. 8433.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8433.90		A change to subheading No. 8433.90 from any other heading No..
8434.10-8434.20	(1)	A change to subheading Nos. 8434.10 through 8434.20 from any other heading No.; or
	(2)	A change to subheading Nos. 8434.10 through 8434.20 from subheading No. 8434.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.

- 8434.90 A change to subheading No. 8434.90 from any other heading No..
- 8435.10 (1) A change to subheading No. 8435.10 from any other heading No.; or
- (2) A change to subheading No. 8435.10 from subheading No. 8435.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 8435.90 A change to subheading No. 8435.90 from any other heading No..
- 8436.10-8436.80 (1) A change to subheading Nos. 8436.10 through 8436.80 from any other heading No.; or
- (2) A change to subheading Nos. 8436.10 through 8436.80 from subheading Nos. 8436.91 through 8436.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 8436.91-8436.99 A change to subheading Nos. 8436.91 through 8436.99 from any other heading No..
- 8437.10-8437.80 (1) A change to subheading Nos. 8437.10 through 8437.80 from any other heading No.; or
- (2) A change to subheading Nos. 8437.10 through 8437.80 from subheading No. 8437.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 8437.90 A change to subheading No. 8437.90 from any other heading No..
- 8438.10-8438.80 (1) A change to subheading Nos. 8438.10 through 8438.80 from any other heading No.; or
- (2) A change to subheading Nos. 8438.10 through 8438.80 from subheading No. 8438.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 8438.90 A change to subheading No. 8438.90 from any other heading No..

- 8439.10-8439.30
- (1) A change to subheading Nos. 8439.10 through 8439.30 from any other heading No.; or
 - (2) A change to subheading Nos. 8439.10 through 8439.30 from subheading Nos. 8439.91 through 8439.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8439.91-8439.99
- A change to subheading Nos. 8439.91 through 8439.99 from any other heading No..
- 8440.10
- (1) A change to subheading No. 8440.10 from any other heading No.; or
 - (2) A change to subheading No. 8440.10 from subheading No. 8440.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8440.90
- A change to subheading No. 8440.90 from any other heading No..
- 8441.10-8441.80
- (1) A change to subheading Nos. 8441.10 through 8441.80 from any other heading No.; or
 - (2) A change to subheading Nos. 8441.10 through 8441.80 from subheading No. 8441.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8441.90
- (1) A change to subheading No. 8441.90 from any other heading No.; or
 - (2) No required change in tariff classification to subheading No. 8441.90, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8442.10-8442.30
- (1) A change to subheading Nos. 8442.10 through 8442.30 from any other heading No.; or
 - (2) A change to subheading Nos. 8442.10 through 8442.30 from subheading Nos. 8442.40 through 8442.50, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8442.40-8442.50 A change to subheading Nos. 8442.40 through 8442.50 from any other heading No..

8443.11-8443.50 (1) A change to subheading Nos. 8443.11 through 8443.50 from any other heading No.; or
(2) A change to subheading Nos. 8443.11 through 8443.50 from subheading No. 8443.60 or 8443.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8443.60 (1) A change to subheading No. 8443.60 from any other heading No.; or
(2) A change to subheading No. 8443.60 from subheading No. 8443.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8443.90 A change to subheading No. 8443.90 from any other heading No..

84.44-84.47 (1) A change to heading Nos. 84.44 through 84.47 from any heading No. outside that group, except from heading No. 84.48; or
(2) A change to heading Nos. 84.44 through 84.47 from heading No. 84.48, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8448.11-8448.19 (1) A change to subheading Nos. 8448.11 through 8448.19 from any other heading No.; or
(2) A change to subheading Nos. 8448.11 through 8448.19 from subheading Nos. 8448.20 through 8448.59, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

(a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8448.20-8448.59 A change to subheading Nos. 8448.20 through 8448.59 from any other heading No..

84.49 A change to heading No. 84.49 from any other heading No..

8450.11-8450.20		A change to subheading Nos. 8450.11 through 8450.20 from any subheading No. outside that group, except from tariff item No. 8450.90.11, 8450.90.12, 8450.90.21, 8450.90.22, 8450.90.31, 8450.90.32, 8450.90.41, 8450.90.42, 8537.10.11, 8537.10.19, 8537.10.41 or 8537.10.49 or from washer assemblies incorporating more than one of the following: agitator, motor, transmission, clutch.
8450.90		
8450.90.11, 8450.90.21, 8450.90.31, 8450.90.41		A change to tariff item No. 8450.90.11, 8450.90.21, 8450.90.31 or 8450.90.41 from any other tariff item No..
8450.90.12, 8450.90.22, 8450.90.32, 8450.90.42		A change to tariff item No. 8450.90.12, 8450.90.22, 8450.90.32 or 8450.90.42 from any other tariff item No..
8450.90		A change to subheading No. 8450.90 from any other heading No..
8451.10	(1)	A change to subheading No. 8451.10 from any other heading No.; or
	(2)	A change to subheading No. 8451.10 from subheading No. 8451.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
8451.21-8451.29		A change to subheading Nos. 8451.21 through 8451.29 from any subheading No. outside that group, except from tariff item No. 8451.90.11, 8451.90.12, 8451.90.21, 8451.90.22, 8451.90.31 or 8451.90.32, or subheading No. 8537.10.
8451.30-8451.80	(1)	A change to subheading Nos. 8451.30 through 8451.80 from any other heading No.; or
	(2)	A change to subheading Nos. 8451.30 through 8451.80 from subheading No. 8451.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
8451.90		
8451.90.11, 8451.90.21, 8451.90.31		A change to tariff item No. 8451.90.11, 8451.90.21 or 8451.90.31 from any other tariff item No..

8451.90.12, 8451.90.22, 8451.90.32		A change to tariff item No. 8451.90.12, 8451.90.22 or 8451.90.32 from any other tariff item No..
8451.90		A change to subheading No. 8451.90 from any other heading No..
8452.10-8452.30	(1)	A change to subheading Nos. 8452.10 through 8452.30 from any other heading No.; or
	(2)	A change to subheading Nos. 8452.10 through 8452.30 from subheading No. 8452.40 or 8452.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8452.40-8452.90		A change to subheading Nos. 8452.40 through 8452.90 from any other heading No..
8453.10-8453.80	(1)	A change to subheading Nos. 8453.10 through 8453.80 from any other heading No.; or
	(2)	A change to subheading Nos. 8453.10 through 8453.80 from subheading No. 8453.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8453.90		A change to subheading No. 8453.90 from any other heading No..
8454.10-8454.30	(1)	A change to subheading Nos. 8454.10 through 8454.30 from any other heading No.; or
	(2)	A change to subheading Nos. 8454.10 through 8454.30 from subheading No. 8454.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than: (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
8454.90		A change to subheading No. 8454.90 from any other heading No..
8455.10-8455.22		A change to subheading Nos. 8455.10 through 8455.22 from any subheading No. outside that group, except from tariff item No. 8455.90.10.
8455.30	(1)	A change to subheading No. 8455.30 from any other heading No.; or

- (2) A change to subheading No. 8455.30 from subheading No. 8455.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8455.90 A change to subheading No. 8455.90 from any other heading No..
- 8456.10 A change to subheading No. 8456.10 from any other heading No., except from more than one of the following:
- tariff item No. 8466.93.11 or 8466.93.91,
 - subheading No. 8537.10,
 - subheading No. 9013.20.
- 8456.20-8456.90 A change to subheading Nos. 8456.20 through 8456.90 from any other heading No., except from more than one of the following:
- subheading Nos. 8413.50 through 8413.60,
 - tariff item No. 8466.93.11 or 8466.93.91,
 - subheading No. 8501.32 or 8501.52,
 - subheading No. 8537.10.
- 84.57 A change to heading No. 84.57 from any other heading No., except from heading No. 84.59 or more than one of the following:
- subheading Nos. 8413.50 through 8413.60,
 - tariff item No. 8466.93.11 or 8466.93.91,
 - subheading No. 8501.32 or 8501.52,
 - subheading No. 8537.10.
- 8458.11 A change to subheading No. 8458.11 from any other heading No., except from more than one of the following:
- subheading Nos. 8413.50 through 8413.60,
 - tariff item No. 8466.93.11 or 8466.93.91,
 - subheading No. 8501.32 or 8501.52,
 - subheading No. 8537.10.
- 8458.19 A change to subheading No. 8458.19 from any other heading No., except from tariff item No. 8466.93.11 or 8466.93.91, or subheading No. 8501.32 or 8501.52.
- 8458.91 A change to subheading No. 8458.91 from any other heading No., except from more than one of the following:
- subheading Nos. 8413.50 through 8413.60,
 - tariff item No. 8466.93.11 or 8466.93.91,
 - subheading No. 8501.32 or 8501.52,
 - subheading No. 8537.10.

8458.99 A change to subheading No. 8458.99 from any other heading No., except from tariff item No. 8466.93.11 or 8466.93.91, or subheading No. 8501.32 or 8501.52.

8459.10 A change to subheading No. 8459.10 from any other heading No., except from tariff item No. 8466.93.11 or 8466.93.91, or subheading No. 8501.32 or 8501.52.

8459.21 (1) A change to subheading No. 8459.21 from any other heading No., except from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.93.11 or 8466.93.91,
- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10; or

(2) A change to subheading No. 8459.21 from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.93.11 or 8466.93.91,
- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10,

whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8459.29 A change to subheading No. 8459.29 from any other heading No., except from tariff item No. 8466.93.11 or 8466.93.91, or subheading No. 8501.32 or 8501.52.

8459.31 (1) A change to subheading No. 8459.31 from any other heading No., except from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.93.11 or 8466.93.91,
- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10; or

(2) A change to subheading No. 8459.31 from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.93.11 or 8466.93.91,
- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10,

whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or

(b) 50 per cent where the net cost method is used.

8459.39 A change to subheading No. 8459.39 from any other heading No., except from tariff item No. 8466.93.11 or 8466.93.91, or subheading No. 8501.32 or 8501.52.

8459.40-8459.51 (1) A change to subheading Nos. 8459.40 through 8459.51 from any other heading No., except from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.93.11 or 8466.93.91,
- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10; or

(2) A change to subheading Nos. 8459.40 through 8459.51 from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.93.11 or 8466.93.91,
- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10,

whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8459.59 A change to subheading No. 8459.59 from any other heading No., except from tariff item No. 8466.93.11 or 8466.93.91, or subheading No. 8501.32 or 8501.52.

8459.61 (1) A change to subheading No. 8459.61 from any other heading No., except from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.93.11 or 8466.93.91,
- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10; or

(2) A change to subheading No. 8459.61 from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.93.11 or 8466.93.91,
- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10,

whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8459.69 A change to subheading No. 8459.69 from any other heading No., except from tariff item No. 8466.93.11 or 8466.93.91, or subheading No. 8501.32 or 8501.52.

8459.70

8459.70.10 (1) A change to tariff item No. 8459.70.10 from any other heading No., except from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.93.11 or 8466.93.91,
- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10; or

(2) A change to tariff item No. 8459.70.10 from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.93.11 or 8466.93.91,
- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10,

whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8459.70 A change to subheading No. 8459.70 from any other heading No., except from tariff item No. 8466.93.11 or 8466.93.91, or subheading 8501.32 or 8501.52.

8460.11 A change to subheading No. 8460.11 from any other heading No., except from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.93.11 or 8466.93.91,
- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10.

8460.19 A change to subheading No. 8460.19 from any other heading No., except from tariff item No. 8466.93.11 or 8466.93.91, or subheading 8501.32 or 8501.52.

8460.21 A change to subheading No. 8460.21 from any other heading No., except from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.93.11 or 8466.93.91,
- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10.

8460.29 A change to subheading No. 8460.29 from any other heading No., except from tariff item No. 8466.93.11 or 8466.93.91, or subheading No. 8501.32 or 8501.52.

8460.31 A change to subheading No. 8460.31 from any other heading No., except from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.93.11 or 8466.93.91,
- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10.

8460.39 A change to subheading No. 8460.39 from any other heading No., except from tariff item No. 8466.93.11 or 8466.93.91, or subheading No. 8501.32 or 8501.52.

8460.40

8460.40.10 A change to tariff item No. 8460.40.10 from any other heading No., except from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.93.11 or 8466.93.91,
- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10.

8460.40 A change to subheading No. 8460.40 from any other heading No., except from tariff item No. 8466.93.11 or 8466.93.91, or subheading No. 8501.32 or 8501.52.

8460.90

8460.90.11,
8460.90.91

A change to tariff item No. 8460.90.11 or 8460.90.91 from any other heading No., except from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.93.11 or 8466.93.91,
- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10.

8460.90 A change to subheading No. 8460.90 from any other heading No., except from tariff item No. 8466.93.11 or 8466.93.91, or subheading 8501.32 or 8501.52.

8461.10

8461.10.10

A change to tariff item No. 8461.10.10 from any other heading No., except from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.93.11 or 8466.93.91,

- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10.

8461.10 A change to subheading No. 8461.10 from any other heading No., except from tariff item No. 8466.93.11 or 8466.93.91.

8461.20

8461.20.11,
8461.20.21 A change to tariff item No. 8461.20.11 or 8461.20.21 from any other heading No., except from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.93.11 or 8466.93.91,
- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10.

8461.20 A change to subheading No. 8461.20 from any other heading No., except from tariff item No. 8466.93.11 or 8466.93.91.

8461.30

8461.30.10 A change to tariff item No. 8461.30.10 from any other heading, except from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.93.11 or 8466.93.91,
- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10.

8461.30 A change to subheading No. 8461.30 from any other heading No., except from tariff item No. 8466.93.11 or 8466.93.91.

8461.40 A change to subheading No. 8461.40 from any other heading No., except from tariff item No. 8466.93.11 or 8466.93.91.

8461.50

8461.50.10 A change to tariff item No. 8461.50.10 from any other heading No., except from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.93.11 or 8466.93.91,
- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10.

8461.50 A change to subheading No. 8461.50 from any other heading No., except from tariff item No. 8466.93.11 or 8466.93.91.

8461.90

8461.90.11,

8461.90.91,	A change to tariff item No. 8461.90.11 or 8461.90.91 from any other heading No., except from more than one of the following: <ul style="list-style-type: none">- subheading Nos. 8413.50 through 8413.60,- tariff item No. 8466.93.11 or 8466.93.91,- subheading No. 8501.32 or 8501.52,- subheading No. 8537.10.
8461.90	A change to subheading No. 8461.90 from any other heading No., except from tariff item No. 8466.93.11 or 8466.93.91.
8462.10	A change to subheading No. 8462.10 from any other heading No., except from tariff item No. 8466.94.11, 8466.94.91 or 8483.50.20.
8462.21	A change to subheading No. 8462.21 from any other heading No., except from more than one of the following: <ul style="list-style-type: none">- subheading Nos. 8413.50 through 8413.60,- tariff item No. 8466.94.11 or 8466.94.91,- tariff item No. 8483.50.20,- subheading No. 8501.32 or 8501.52,- subheading No. 8537.10.
8462.29	A change to subheading No. 8462.29 from any other heading No., except from tariff item No. 8466.94.11, 8466.94.91 or 8483.50.20.
8462.31	A change to subheading No. 8462.31 from any other heading No., except from more than one of the following: <ul style="list-style-type: none">- subheading Nos. 8413.50 through 8413.60,- tariff item No. 8466.94.11 or 8466.94.91,- tariff item No. 8483.50.20,- subheading No. 8501.32 or 8501.52,- subheading No. 8537.10.
8462.39	A change to subheading No. 8462.39 from any other heading No., except from tariff item No. 8466.94.11, 8466.94.91 or 8483.50.20.
8462.41	A change to subheading No. 8462.41 from any other heading No., except from more than one of the following: <ul style="list-style-type: none">- subheading Nos. 8413.50 through 8413.60,- tariff item No. 8466.94.11 or 8466.94.91,- tariff item No. 8483.50.20,- subheading No. 8501.32 or 8501.52,- subheading No. 8537.10.
8462.49	A change to subheading No. 8462.49 from any other heading No., except from tariff item No. 8466.94.11, 8466.94.91 or 8483.50.20.
8462.91	

8462.91.10

A change to tariff item No. 8462.91.10 from any other heading No., except from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.94.11 or 8466.94.91,
- tariff item No. 8483.50.20,
- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10.

8462.91

A change to subheading No. 8462.91 from any other heading No., except from tariff item No. 8466.94.11, 8466.94.91 or 8483.50.20.

8462.99

8462.99.10

A change to tariff item No. 8462.99.10 from any other heading No., except from more than one of the following:

- subheading Nos. 8413.50 through 8413.60,
- tariff item No. 8466.94.11 or 8466.94.91,
- tariff item No. 8483.50.20,
- subheading No. 8501.32 or 8501.52,
- subheading No. 8537.10.

8462.99

A change to subheading No. 8462.99 from any other heading No., except from tariff item No. 8466.94.11, 8466.94.91 or 8483.50.20.

84.63

A change to heading No. 84.63 from any other heading No., except from tariff item No. 8466.94.11, 8466.94.91 or 8483.50.20, or subheading No. 8501.32 or 8501.52.

84.64

- (1) A change to heading No. 84.64 from any other heading No., except from subheading No. 8466.91; or
- (2) A change to heading No. 84.64 from subheading No. 8466.91, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

84.65

- (1) A change to heading No. 84.65 from any other heading No., except from subheading No. 8466.92; or
- (2) A change to heading No. 84.65 from subheading No. 8466.92, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

84.66

A change to heading No. 84.66 from any other heading No..

- 8467.11-8467.89
- (1) A change to subheading Nos. 8467.11 through 8467.89 from any other heading No.; or
 - (2) A change to subheading Nos. 8467.11 through 8467.89 from subheading No. 8467.91, 8467.92 or 8467.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8467.91-8467.99
- A change to subheading Nos. 8467.91 through 8467.99 from any other heading No..
- 8468.10-8468.80
- (1) A change to subheading Nos. 8468.10 through 8468.80 from any other heading No.; or
 - (2) A change to subheading Nos. 8468.10 through 8468.80 from subheading No. 8468.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8468.90
- A change to subheading No. 8468.90 from any other heading No..
- 84.69
- 8469.10.20
- (1) A change to tariff item No. 8469.10.20 from any other heading No., except from heading No. 84.73; or
 - (2) A change to tariff item No. 8469.10.20 from heading No. 84.73, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
- 84.69
- (1) A change to heading No. 84.69 from any other heading No., except from heading No. 84.73; or
 - (2) A change to heading No. 84.69 from heading No. 84.73, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 84.70
- (1) A change to heading No. 84.70 from any other heading No., except from heading No. 84.73; or
 - (2) A change to heading No. 84.70 from heading No. 84.73, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

- 8471.10
- (1) A change to subheading No. 8471.10 from any other heading No., except from heading No. 84.73; or
 - (2) A change to subheading No. 8471.10 from heading No. 84.73, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8471.20-8471.91 A change to subheading Nos. 8471.20 through 8471.91 from any subheading No. outside that group.

8471.92

8471.92.21 A change to tariff item No. 8471.92.21 from any other tariff item No., except from tariff item No. 8473.30.10, 8473.30.21 or 8473.30.22.

8471.92.22 A change to tariff item No. 8471.92.22 from any other tariff item No., except from tariff item No. 8473.30.21 or 8473.30.22.

8471.92.23 A change to tariff item No. 8471.92.23 from any other tariff item No., except from tariff item No. 8473.30.10, 8473.30.21 or 8473.30.22.

8471.92.24 A change to tariff item No. 8471.92.24 from any other tariff item No., except from tariff item No. 8473.30.10.

8471.92.25 A change to tariff item No. 8471.92.25 from any other tariff item No., except from tariff item No. 8473.30.10.

8471.92.26 A change to tariff item 8471.92.26 from any other tariff item No., except from tariff item No. 8473.30.10.

8471.92.31 A change to tariff item No. 8471.92.31 from any other subheading No., except from subheading No. 8540.30 or tariff item No. 8540.91.10.

8471.92 A change to subheading No. 8471.92 from any other subheading No..

8471.93 A change to subheading No. 8471.93 from any other subheading No..

8471.99

8471.99.91 A change to tariff item No. 8471.99.91 from any other tariff item No..

8471.99.92 A change to tariff item No. 8471.99.92 from any other tariff item No..

8471.99.98 A change to tariff item No. 8471.99.98 from any other tariff item No..

8471.99 A change to any other tariff item No. within subheading No. 8471.99 from tariff item No. 8471.99.91, 8471.99.92 or 8471.99.98 or any other subheading No..

- 84.72
- (1) A change to heading No. 84.72 from any other heading No., except from heading No. 84.73; or
 - (2) A change to heading No. 84.72 from heading No. 84.73, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8473.10

8473.10.91 A change to tariff item 8473.10.91 from any other heading No..

- 8473.10.92,
8473.10.93
- (1) A change to tariff item No. 8473.10.92 or 8473.10.93 from any other heading No.; or
 - (2) No required change in tariff classification to tariff item No. 8473.10.92 or 8473.10.93, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

- 8473.21
- (1) A change to subheading No. 8473.21 from any other heading No.; or
 - (2) No required change in tariff classification to subheading No. 8473.21, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

- 8473.29
- (1) A change to subheading No. 8473.29 from any other heading No.; or
 - (2) No required change in tariff classification to subheading 8473.29, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8473.30

8473.30.10 A change to tariff item No. 8473.30.10 from any other tariff item No..

8473.30.21,
8473.30.22

A change to tariff item No. 8473.30.21 or 8473.30.22 from any other tariff item No..

- 8473.30.23 A change to tariff item No. 8473.30.23 from any other tariff item No..
- 8473.30 A change to subheading No. 8473.30 from any other heading No..
- 8473.40 (1) A change to subheading No. 8473.40 from any other heading No.; or
- (2) No required change in tariff classification to subheading No. 8473.40, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 8474.10-8474.80 (1) A change to subheading Nos. 8474.10 through 8474.80 from any other heading No.; or
- (2) A change to subheading Nos. 8474.10 through 8474.80 from subheading No. 8474.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 8474.90 (1) A change to subheading No. 8474.90 from any other heading No.; or
- (2) No required change in tariff classification to subheading No. 8474.90, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 8475.10-8475.20 (1) A change to subheading Nos. 8475.10 through 8475.20 from any other heading No.; or
- (2) A change to subheading Nos. 8475.10 through 8475.20 from subheading No. 8475.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 8475.90 A change to subheading No. 8475.90 from any other heading No..
- 8476.11-8476.19 (1) A change to subheading Nos. 8476.11 through 8476.19 from any other heading No.; or
- (2) A change to subheading Nos. 8476.11 through 8476.19 from subheading No. 8476.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

- 8476.90 A change to subheading No. 8476.90 from any other heading No..
- 8477.10 A change to subheading No. 8477.10 from any other subheading No., except from tariff item No. 8477.90.11 or 8477.90.21 or more than one of the following:
- tariff item No. 8477.90.12 or 8477.90.22,
 - subheading No. 8537.10.
- 8477.20 A change to subheading No. 8477.20 from any other subheading No., except from tariff item No. 8477.90.11 or 8477.90.21 or more than one of the following:
- tariff item No. 8477.90.12 or 8477.90.22,
 - subheading No.8537.10.
- 8477.30 A change to subheading No. 8477.30 from any other subheading No., except from tariff item No. 8477.90.11 or 8477.90.21 or more than one of the following:
- tariff item No. 8477.90.13 or 8477.90.23,
 - subheading No. 8537.10.
- 8477.40-8477.80 (1) A change to subheading Nos. 8477.40 through 8477.80 from any other heading No.; or
- (2) A change to subheading Nos. 8477.40 through 8477.80 from subheading No. 8477.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8477.90 A change to subheading No. 8477.90 from any other heading No..
- 8478.10 (1) A change to subheading No. 8478.10 from any other heading No.; or
- (2) A change to subheading No. 8478.10 from subheading No. 8478.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8478.90 A change to subheading No. 8478.90 from any other heading No..
- 8479.10-8479.81 (1) A change to subheading Nos. 8479.10 through 8479.81 from any other heading No.; or
- (2) A change to subheading Nos. 8479.10 through 8479.81 from subheading No. 8479.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

- 8479.82
- (1) A change to subheading No. 8479.82 from any other heading No.; or
 - (2) A change to subheading No. 8479.82 from subheading No. 8479.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8479.89

8479.89.91 A change to tariff item No. 8479.89.91 from any other tariff item No., except from tariff item No. 8479.90.61, 8479.90.62, 8479.90.63 or 8479.90.64 or combinations thereof.

- 8479.89
- (1) A change to subheading No. 8479.89 from any other heading No.; or
 - (2) A change to subheading No. 8479.89 from subheading No. 8479.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8479.90

8479.90.61 A change to tariff item No. 8479.90.61 from any other tariff item No..

8479.90.62 A change to tariff item No. 8479.90.62 from any other tariff item No..

8479.90.63 A change to tariff item No. 8479.90.63 from any other tariff item No..

8479.90.64 A change to tariff item No. 8479.90.64 from any other tariff item No..

8479.90 A change to subheading No. 8479.90 from any other heading No..

84.80 A change to heading No. 84.80 from any other heading No..

- 8481.10-8481.80
- (1) A change to subheading Nos. 8481.10 through 8481.80 from any other heading No.; or
 - (2) A change to subheading Nos. 8481.10 through 8481.80 from subheading No. 8481.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8481.90 A change to subheading No. 8481.90 from any other heading No..

- 8482.10-8482.80
- (1) A change to subheading Nos. 8482.10 through 8482.80 from any subheading No. outside that group, except from tariff item No. 8482.99.11 or 8482.99.91; or
 - (2) A change to subheading Nos. 8482.10 through 8482.80 from tariff item No. 8482.99.11 or 8482.99.91, whether or not there is also a change from any subheading No. outside that group, provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8482.91-8482.99
- A change to subheading Nos. 8482.91 through 8482.99 from any other heading No..
- 8483.10
- (1) A change to subheading No. 8483.10 from any other heading No.; or
 - (2) A change to subheading No. 8483.10 from subheading No. 8483.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8483.20
- (1) A change to subheading No. 8483.20 from any other subheading No., except from subheading Nos. 8482.10 through 8482.80, tariff item No. 8482.99.11 or 8482.99.91, or subheading No. 8483.90; or
 - (2) A change to subheading No. 8483.20 from subheading Nos. 8482.10 through 8482.80, tariff item No. 8482.99.11 or 8482.99.91, or subheading No. 8483.90, whether or not there is also a change from any other subheading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8483.30
- (1) A change to subheading No. 8483.30 from any other heading No.; or
 - (2) A change to subheading No. 8483.30 from subheading No. 8483.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8483.40-8483.60
- (1) A change to subheading Nos. 8483.40 through 8483.60 from any subheading No. outside that group, except from subheading Nos. 8482.10 through 8482.80, tariff item No. 8482.99.11 or 8482.99.91, or subheading No. 8483.90; or
 - (2) A change to subheading Nos. 8483.40 through 8483.60 from subheading Nos. 8482.10 through 8482.80, tariff item No. 8482.99.11 or 8482.99.91, or

subheading No. 8483.90, whether or not there is also a change from any subheading No. outside that group, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8483.90

A change to subheading No. 8483.90 from any other heading No..

84.84-84.85

A change to heading Nos. 84.84 through 84.85 from any other heading No., including another heading No. within that group.

Chapter 85

Electrical Machinery and Equipment and Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles

Note 1:

For purposes of this Chapter, the term, "printed circuit assembly", means a good consisting of one or more printed circuits of heading No. 85.34 with one or more active elements assembled thereon, with or without passive elements. For purposes of this Note, "active elements" means diodes, transistors and similar semiconductor devices, whether or not photosensitive, of heading No. 85.41, and integrated circuits and microassemblies of heading No. 85.42.

Note 2:

Tariff item No. 8517.90.31 covers the following parts for facsimile machines:

- (a) *control or command assemblies, incorporating more than one of the following: printed circuit assembly, modem, hard or flexible (floppy) disc drive, keyboard, user interface;*
- (b) *optics module assemblies, incorporating more than one of the following: optics lamp, charge couples device and appropriate optics, lens, mirror;*
- (c) *laser imaging assemblies, incorporating more than one of the following: photoreceptor belt or cylinder, toner receptacle unit, toner developing unit, charge/discharge unit, cleaning unit;*
- (d) *ink jet marking assemblies, incorporating more than one of the following: thermal print head, ink dispensing unit, nozzle and reservoir unit, ink heater;*
- (e) *thermal transfer imaging assemblies, incorporating more than one of the following: thermal print head, cleaning unit, supply or take-up roller;*
- (f) *ionographic imaging assemblies, incorporating more than one of the following: ion generation and emitting unit, air assist unit, printed circuit assembly, charge receptor belt or cylinder, toner receptacle unit, toner distribution unit, developer receptacle and distribution unit, developing unit, charge/discharge unit, cleaning unit;*

- (g) *image fixing assemblies, incorporating more than one of the following: fuser; pressure roller, heating element, release oil dispenser, cleaning unit, electrical control;*
- (h) *paper handling assemblies, incorporating more than one of the following: paper transport belt, roller, print bar, carriage, gripper roller, paper storage unit, exit tray; or*
- (i) *combinations of the above specified assemblies.*

Note 3: *For purposes of this Chapter:*

- (a) *references to "high definition" as it applies to television receivers and cathode-ray tubes refers to goods having*
 - (i) *an aspect ratio of the screen equal to or greater than 16:9, and*
 - (ii) *a viewing screen capable of displaying more than 700 scanning lines; and*
- (b) *the video display diagonal is determined by measuring the maximum straight line dimension across the visible portion of the face plate used for displaying video.*

Note 4: *Tariff item No. 8529.90.38 or 8529.90.39 covers the following parts of television receivers (including video monitors and video projectors):*

- (a) *Video intermediate (IF) amplifying and detecting systems;*
- (b) *Video processing and amplification systems;*
- (c) *Synchronizing and deflection circuitry;*
- (d) *Tuners and tuner control systems;*
- (e) *Audio detection and amplification systems.*

Note 5: *For purposes of tariff item No. 8540.91.10, the term "front panel assembly" refers to:*

- (a) *with respect to a colour cathode-ray television picture tube, an assembly which consists of a glass panel and a shadow mask or aperture grille, attached for ultimate use, which is suitable for incorporation into a colour cathode-ray television picture tube (including video monitor or video projector cathode-ray tube), and which has undergone the necessary chemical and physical processes for imprinting phosphors on the glass panel with sufficient precision to render a video image when excited by a stream of electrons; or*
- (b) *with respect to a monochrome cathode-ray picture tube, an assembly which consists of either a glass panel or a glass envelope, which is suitable for incorporation into a monochrome cathode-ray television picture tube (including video monitor or video projector cathode-ray tube), and which has undergone the necessary chemical and physical processes for imprinting phosphors on the glass panel or glass*

envelope with sufficient precision to render a video image when excited by a stream of electrons.

Note 6: *The origin of a television combination unit shall be determined in accordance with the rule that would be applicable to such unit if it were solely a television receiver.*

- 85.01
- (1) A change to heading No. 85.01 from any other heading No., except from tariff item Nos. 8503.00.11 through 8503.00.19; or
 - (2) A change to heading No. 85.01 from tariff item Nos. 8503.00.11 through 8503.00.19, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 85.02
- (1) A change to heading No. 85.02 from any other heading No., except from heading Nos. 84.06, 84.11, 85.01 or 85.03; or
 - (2) A change to heading No. 85.02 from heading No. 84.06, 84.11, 85.01 or 85.03, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 85.03
- A change to heading No. 85.03 from any other heading No..
- 8504.10-8504.34
- (1) A change to subheading Nos. 8504.10 through 8504.34 from any other heading No.; or
 - (2) A change to subheading Nos. 8504.10 through 8504.34 from subheading No. 8504.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8504.40
- 8504.40.40
- A change to tariff item No. 8504.40.40 from any other subheading No..
- 8504.40.50
- A change to tariff item No. 8504.40.50 from any other subheading No., except from tariff item No. 8504.90.12, 8504.90.13, 8504.90.14, 8504.90.15, 8504.90.16 or 8504.90.17.
- 8504.40
- (1) A change to subheading No. 8504.40 from any other heading No.; or
 - (2) A change to subheading No. 8504.40 from subheading No. 8504.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8504.50
 - (1) A change to subheading No. 8504.50 from any other heading No.; or
 - (2) A change to subheading No. 8504.50 from subheading No. 8504.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8504.90
 - 8504.90.80 A change to tariff item No. 8504.90.80 from any other tariff item No..
 - 8504.90 A change to subheading No. 8504.90 from any other heading No..
- 8505.11-8505.30
 - (1) A change to subheading Nos. 8505.11 through 8505.30 from any other heading No.; or
 - (2) A change to subheading Nos. 8505.11 through 8505.30 from subheading No. 8505.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8505.90 A change to subheading No. 8505.90 from any other heading No..
- 8506.11-8506.20
 - (1) A change to subheading Nos. 8506.11 through 8506.20 from any other heading No.; or
 - (2) A change to subheading Nos. 8506.11 through 8506.20 from subheading No. 8506.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8506.90 A change to subheading No. 8506.90 from any other heading No..
- 8507.10-8507.80
 - (1) A change to subheading Nos. 8507.10 through 8507.80 from any other heading No.; or
 - (2) A change to subheading Nos. 8507.10 through 8507.80 from subheading No. 8507.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

- 8507.90 A change to subheading No. 8507.90 from any other heading No..
- 8508.10-8508.80 (1) A change to subheading Nos. 8508.10 through 8508.80 from any other subheading No. outside that group, except from heading No. 85.01 or tariff item No. 8508.90.10; or
- (2) A change to subheading Nos. 8508.10 through 8508.80 from heading No. 85.01 or tariff item No. 8508.90.10, whether or not there is also a change from any other subheading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 8508.90 A change to subheading No. 8508.90 from any other heading No..
- 8509.10-8509.40 (1) A change to subheading Nos. 8509.10 through 8509.40 from any other subheading No. outside that group, except from heading No. 85.01 or tariff item No. 8509.90.11, 8509.90.21, 8509.90.31 or 8509.90.41; or
- (2) A change to subheading Nos. 8509.10 through 8509.40 from heading No. 85.01 or tariff item No. 8509.90.11, 8509.90.21, 8509.90.31 or 8509.90.41, whether or not there is also a change from any other subheading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 8509.80 (1) A change to subheading No. 8509.80 from any other heading No.; or
- (2) A change to subheading No. 8509.80 from subheading No. 8509.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 8509.90 A change to subheading No. 8509.90 from any other heading No..
- 8510.10-8510.20 (1) A change to subheading No. 8510.10 through 8510.20 from any other heading No.; or
- (2) A change to subheading Nos. 8510.10 through 8510.20 from subheading No. 8510.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 8510.90 A change to subheading No. 8510.90 from any other heading No..

- 8511.10-8511.80
- (1) A change to subheading Nos. 8511.10 through 8511.80 from any other heading No.; or
 - (2) A change to subheading Nos. 8511.10 through 8511.80 from subheading No. 8511.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8511.90 A change to subheading No. 8511.90 from any other heading No..
- 8512.10-8512.40
- (1) A change to subheading Nos. 8512.10 through 8512.40 from any other heading No.; or
 - (2) A change to subheading Nos. 8512.10 through 8512.40 from subheading No. 8512.90, whether or not there is also a change from any other heading No., provided there is also a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8512.90 A change to subheading No. 8512.90 from any other heading No..
- 8513.10
- (1) A change to subheading No. 8513.10 from any other heading No.; or
 - (2) A change to subheading No. 8513.10 from subheading No. 8513.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8513.90 A change to subheading No. 8513.90 from any other heading No..
- 8514.10-8514.40
- (1) A change to subheading Nos. 8514.10 through 8514.40 from any other heading No.; or
 - (2) A change to subheading Nos. 8514.10 through 8514.40 from subheading No. 8514.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8514.90 A change to subheading No. 8514.90 from any other heading No..
- 8515.11-8515.80
- (1) A change to subheading Nos. 8515.11 through 8515.80 from any other heading No.; or

- (2) A change to subheading Nos. 8515.11 through 8515.80 from subheading No. 8515.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.

8515.90 A change to subheading No. 8515.90 from any other heading No..

8516.10-8516.29 (1) A change to subheading Nos. 8516.10 through 8516.29 from subheading No. 8516.80 or any other heading No.; or

- (2) A change to subheading Nos. 8516.10 through 8516.29 from subheading No. 8516.90, whether or not there is also a change from subheading No. 8516.80 or any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.

8516.31 A change to subheading No. 8516.31 from any other subheading No., except from heading No. 85.01 or subheading No. 8516.80.

8516.32 (1) A change to subheading No. 8516.32 from subheading No. 8516.80 or any other heading No.; or

- (2) A change to subheading No. 8516.32 from subheading No. 8516.90, whether or not there is also a change from subheading No. 8516.80 or any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.

8516.33 A change to subheading No. 8516.33 from any other subheading No., except from heading No. 85.01, subheading No. 8516.80 or tariff item No. 8516.90.21.

8516.40 A change to subheading No. 8516.40 from any other subheading No., except from heading No. 84.02, subheading No. 8481.40 or tariff item No. 8516.90.71.

8516.50 A change to subheading No. 8516.50 from any other subheading No., except from tariff item No. 8516.90.41 or 8516.90.42.

8516.60

8516.60.20 A change to tariff item No. 8516.60.20 from any other tariff item No., except from tariff item No. 8516.90.51, 8516.90.52, 8516.90.53, 8537.10.11, 8537.10.19, 8537.10.41 or 8537.10.49.

8516.60 (1) A change to subheading No. 8516.60 from subheading No. 8516.80 or any other heading No.; or

- (2) A change to subheading No. 8516.60 from subheading No. 8516.90, whether or not there is also a change from subheading No. 8516.80 or any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 8516.71 (1) A change to subheading No. 8516.71 from subheading No. 8516.80 or any other heading No.; or
- (2) A change to subheading No. 8516.71 from subheading No. 8516.90, whether or not there is also a change from subheading No. 8516.80 or any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 8516.72 (1) A change to subheading No. 8516.72 from any other subheading No., except from tariff item No. 8516.90.61, or subheading No. 9032.10; or
- (2) A change to subheading No. 8516.72 from tariff item No. 8516.90.61, or subheading No. 9032.10, whether or not there is also a change from any other subheading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 8516.79 (1) A change to subheading No. 8516.79 from subheading No. 8516.80 or any other heading No.; or
- (2) A change to subheading No. 8516.79 from subheading No. 8516.90, whether or not there is also a change from subheading No. 8516.80 or any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 8516.80 (1) A change to subheading No. 8516.80 from any other heading No.; or
- (2) A change to subheading No. 8516.80 from subheading No. 8516.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 8516.90
- 8516.90.41 A change to tariff item No. 8516.90.41 from any other tariff item No..
- 8516.90.42 A change to tariff item No. 8516.90.42 from any other tariff item No..

- 8516.90.51 A change to tariff item No. 8516.90.51 from any other tariff item No..
- 8516.90.52 A change to tariff item No. 8516.90.52 from any other tariff item No..
- 8516.90.53 A change to tariff item No. 8516.90.53 from any other tariff item No..
- 8516.90 A change to subheading No. 8516.90 from any other heading No..
- 8517.10 A change to subheading No. 8517.10 from any other subheading No., except from tariff item No. 8517.90.11, 8517.90.12, 8517.90.13, 8517.90.14 or 8517.90.41.
- 8517.20-8517.30 A change to subheading Nos. 8517.20 through 8517.30 from any other subheading No., including another subheading No. within that group, provided that, with respect to printed circuit assemblies (PCAs) of tariff item No. 8473.30.21, 8473.30.22, 8517.90.11, 8517.90.12, 8517.90.13, 8517.90.14, 8517.90.43 or 8517.90.44:
- (a) except as provided in subparagraph (b), for each multiple of nine PCAs, or any portion thereof, that is contained in the good, only one PCA may be a non-originating PCA, and
 - (b) if the good contains less than three PCAs, all of the PCAs must be originating PCAs.
- 8517.40
- 8517.40.91 A change to tariff item No. 8517.40.91 from any other subheading No., provided that, with respect to printed circuit assemblies (PCAs) of tariff item No. 8473.30.21, 8473.30.22, 8517.90.11, 8517.90.12, 8517.90.13, 8517.90.14, 8517.90.43 or 8517.90.44:
- (a) except as provided in subparagraph (b), for each multiple of nine PCAs, or any portion thereof, that is contained in the good, only one PCA may be a non-originating PCA, and
 - (b) if the good contains less than three PCAs, all of the PCAs must be originating PCAs.
- 8517.40 A change to subheading No. 8517.40 from any other subheading No..
- 8517.81 A change to subheading No. 8517.81 from any other subheading No., provided that, with respect to printed circuit assemblies (PCAs) of tariff item No. 8473.30.21, 8473.30.22, 8517.90.11, 8517.90.12, 8517.90.13, 8517.90.14, 8517.90.43 or 8517.90.44:
- (a) except as provided in subparagraph (b), for each multiple of nine PCAs, or any portion thereof, that is contained in the good, only one PCA may be a non-originating PCA, and
 - (b) if the good contains less than three PCAs, all of the PCAs must be originating PCAs.

8517.82

8517.82.10 A change to tariff item No. 8517.82.10 from any other tariff item No., except from tariff item No. 8517.90.31.

8517.82 A change to subheading No. 8517.82 from any other subheading No..

8517.90

8517.90.11,
8517.90.12,
8517.90.13,
8517.90.14 A change to tariff item No. 8517.90.11, 8517.90.12, 8517.90.13 or 8517.90.14 from any other tariff item No..

8517.90.21,
8517.90.22,
8517.90.23,
8517.90.24 A change to tariff item No. 8517.90.21, 8517.90.22, 8517.90.23 or 8517.90.24 from any other heading No..

8517.90.31 A change to tariff item No. 8517.90.31 from any other tariff item No..

8517.90.41 A change to tariff item No. 8517.90.41 from any other tariff item, except from tariff item No. 8517.90.11, 8517.90.12, 8517.90.13 or 8517.90.14.

8517.90.42,
8517.90.45,
8517.90.46 A change to tariff item No. 8517.90.42, 8517.90.45 or 8517.90.46 from any other tariff item No..

8517.90.43,
8517.90.44 A change to tariff item No. 8517.90.43 or 8517.90.44 from any other tariff item No., provided that, with respect to printed circuit assemblies (PCAs) of tariff item No. 8473.30.21, 8473.30.22, 8517.90.11, 8517.90.12, 8517.90.13, 8517.90.14, 8517.90.42, 8517.90.45 or 8517.90.46:

- (a) except as provided in subparagraph (b), for each multiple of nine PCAs, or any portion thereof, that is contained in the good, only one PCA may be a non-originating PCA, and
- (b) if the good contains less than three PCAs, all of the PCAs must be originating PCAs.

8517.90.91,
8517.90.92,
8517.90.93 A change to tariff item No. 8517.90.91, 8517.90.92 or 8517.90.93 from tariff item No. 8517.90.21, 8517.90.22, 8517.90.23 or 8517.90.24 or any other heading No..

8517.90 A change to subheading No. 8517.90 from any other heading No..

- 8518.10-8518.21
- (1) A change to subheading Nos. 8518.10 through 8518.21 from any other heading No.; or
 - (2) A change to subheading Nos. 8518.10 through 8518.21 from subheading No. 8518.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8518.22
- (1) A change to subheading No. 8518.22 from any other heading No.; or
 - (2) A change to subheading No. 8518.22 from subheading No. 8518.29 or 8518.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8518.29
- (1) A change to subheading No. 8518.29 from any other heading No.; or
 - (2) A change to subheading No. 8518.29 from subheading No. 8518.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8518.30
- 8518.30.10 A change to tariff item No. 8518.30.10 from any other tariff item No..
- 8518.30
- (1) A change to subheading No. 8518.30 from any other heading No; or
 - (2) A change to subheading No. 8518.30 from subheading No. 8518.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8518.40-8518.50
- (1) A change to subheading Nos. 8518.40 through 8518.50 from any other heading No.; or
 - (2) A change to subheading Nos. 8518.40 through 8518.50 from subheading No. 8518.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8518.90 A change to subheading No. 8518.90 from any other heading No..

8519.10-8519.99	A change to subheading Nos. 8519.10 through 8519.99 from any other subheading No., including another subheading No. within that group, except from tariff item No. 8522.90.31, 8522.90.32 or 8522.90.39.
8520.10-8520.90	A change to subheading Nos. 8520.10 through 8520.90 from any other subheading No., including another subheading No. within that group, except from tariff item No. 8522.90.31, 8522.90.32, 8522.90.33, 8522.90.34 or 8522.90.39.
8521.10-8521.90	A change to subheading Nos. 8521.10 through 8521.90 from any other subheading No., including another subheading No. within that group, except from tariff item No. 8522.90.31, 8522.90.32, 8522.90.34, 8522.90.35 or 8522.90.39.
85.22	A change to heading No. 85.22 from any other heading No..
85.23-85.24	A change to heading Nos. 85.23 through 85.24 from any other heading No., including another heading No. within that group.
8525.10-8525.20	<p>A change to subheading Nos. 8525.10 through 8525.20 from any subheading No. outside that group, provided that, with respect to printed circuit assemblies (PCAs) of tariff item No. 8529.90.11, 8529.90.12, 8529.90.13 or 8529.90.14:</p> <ul style="list-style-type: none">(a) except as provided in subparagraph (b), for each multiple of nine PCAs, or any portion thereof, that is contained in the good, only one PCA may be a non-originating PCA, and(b) if the good contains less than three PCAs, all of the PCAs must be originating PCAs.
8525.30	
8525.30.11, 8525.30.21	A change to tariff item No. 8525.30.11 or 8525.30.21 from any other tariff item No., except from tariff item No. 8525.30.12 or 8525.30.22.
8525.30	A change to subheading No. 8525.30 from any other subheading No., except from tariff item No. 8529.90.11, 8529.90.12, 8529.90.13 or 8529.90.14.
8526.10	<p>A change to subheading No. 8526.10 from any other subheading No., except from subheading No. 8525.20, tariff item No. 8529.90.20 or more than two of the following:</p> <ul style="list-style-type: none">- display unit provided for in subheading No. 8471.92 or 8529.90, incorporating a cathode-ray tube, flat panel screen or similar display,- subheading No. 8529.10,- tariff item No. 8529.90.11, 8529.90.12, 8529.90.13 or 8529.90.14.
8526.91-8526.92	(1) A change to subheading Nos. 8526.91 through 8526.92 from any other heading No., except from heading No. 85.29; or

- (2) A change to subheading Nos. 8526.91 through 8526.92 from heading No. 85.29, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8527.11-8527.39

A change to subheading Nos. 8527.11 through 8527.39 from any other subheading No., including another subheading No. within that group, except from tariff item No. 8529.90.11, 8529.90.12, 8529.90.13 or 8529.90.14.

8527.90

A change to subheading No. 8527.90 from any other subheading No., provided that, with respect to printed circuit assemblies (PCAs) of tariff item No. 8529.90.11, 8529.90.12, 8529.90.13 or 8529.90.14:

- (a) except as provided in subparagraph (b), for each multiple of nine PCAs, or any portion thereof, that is contained in the good, only one PCA may be a non-originating PCA, and
- (b) if the good contains less than three PCAs, all of the PCAs must be originating PCAs.

8528.10

8528.10.11,
8528.10.12,
8528.10.18,
8528.10.19

A change to tariff item No. 8528.10.11, 8528.10.12, 8528.10.18 or 8528.10.19 from any other heading No., except tariff item No. 8529.90.31 or 8529.90.32.

8528.10.21,
8528.10.31,
8528.10.41,
8528.10.51

A change to tariff item No. 8528.10.21, 8528.10.31, 8528.10.41 or 8528.10.51 from any other heading No., except from tariff item No. 8529.90.11, 8529.90.12, 8529.90.13, 8529.90.14, 8529.90.31, 8529.90.32, 8529.90.38 or 8529.90.39.

8528.10.22,
8528.10.32,
8528.10.42,
8528.10.52

A change to tariff item No. 8528.10.22, 8528.10.32, 8528.10.42 or 8528.10.52 from tariff item No. 8528.10.11, 8528.10.12, 8528.10.18 or 8528.10.19 or any other heading No., except from tariff item No. 8540.11.22 or more than one of the following:

- tariff item No. 7011.20.10,
- tariff item No. 8540.91.10.

Note:

Commencing on January 1, 1999, the above rule of origin for tariff item No. 8528.10.22, 8528.10.32, 8528.10.42 or 8528.10.52 shall be replaced by the following:

8528.10.22,
8528.10.32,
8528.10.42,
8528.10.52

A change to tariff item No. 8528.10.22, 8528.10.32, 8528.10.42 or 8528.10.52 from any other heading No., except from tariff item No. 8529.90.31, 8529.90.32 or 8540.11.22 or more than one of the following:

- tariff item No. 7011.20.10,
- tariff item No. 8540.91.10.

8528.10.23,
8528.10.33,
8528.10.43,
8528.10.53

- (1) A change to tariff item No. 8528.10.23, 8528.10.33, 8528.10.43 or 8528.10.53 from tariff item No. 8528.10.11, 8528.10.12, 8528.10.18 or 8528.10.19 or any other heading No., except from tariff item No. 8540.11.11, 8540.11.12 or 8540.91.10. In addition, no more than half the number of semiconductors of tariff item No. 8542.11.10, used in the television receiver component, may be non-originating; or
- (2) A change to tariff item No. 8528.10.23, 8528.10.33, 8528.10.43 or 8528.10.53 from tariff item No. 8528.10.11, 8528.10.12, 8528.10.18 or 8528.10.19 or any other heading No., except from tariff item No. 8540.11.11, 8540.11.12 or 8540.91.10. In addition, the regional value content must be not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8528.10.24,
8528.10.34,
8528.10.44,
8528.10.54

A change to tariff item No. 8528.10.24, 8528.10.34, 8528.10.44 or 8528.10.54 from tariff item No. 8528.10.11, 8528.10.12, 8528.10.18 or 8528.10.19 or any other heading No., except from tariff item No. 8540.12.90 or more than one of the following:

- tariff item No. 7011.20.10,
- tariff item No. 8540.91.10.

8528.10.25,
8528.10.35,
8528.10.45,
8528.10.55

- (1) A change to tariff item No. 8528.10.25, 8528.10.35, 8528.10.45 or 8528.10.55 from tariff item No. 8528.10.11, 8528.10.12, 8528.10.18 or 8528.10.19 or any other heading No., except from tariff item No. 8540.12.10 or 8540.91.10. In addition, no more than half the number of semiconductors of tariff item No. 8542.11.10, used in the television receiver component, may be non-originating; or
- (2) A change to tariff item No. 8528.10.25, 8528.10.35, 8528.10.45 or 8528.10.55 from tariff item No. 8528.10.11, 8528.10.12, 8528.10.18 or 8528.10.19 or any

other heading No., except from tariff item No. 8540.12.10 or 8540.91.10. In addition, the regional value content must be not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8528.10.26,
8528.10.36,
8528.10.46,
8528.10.56

A change to tariff item No. 8528.10.26, 8528.10.36, 8528.10.46 or 8528.10.56 from tariff item No. 8528.10.11, 8528.10.12, 8528.10.18 or 8528.10.19 or any other heading No., except from tariff item No. 8529.90.40.

8528.10

A change to subheading No. 8528.10 from tariff item No. 8528.10.11, 8528.10.12, 8528.10.18 or 8528.10.19 or any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8528.20

A change to subheading No. 8528.20 from any other heading No., provided that, with respect to printed circuit assemblies (PCAs) of tariff item No. 8529.90.11, 8529.90.12, 8529.90.13, 8529.90.14, 8529.90.38 or 8529.90.39:

- (a) except as provided in subparagraph (b), for each multiple of nine PCAs, or any portion thereof, that is contained in the good, only one PCA may be a non-originating PCA, and
- (b) if the good contains less than three PCAs, all of the PCAs must be originating PCAs.

8529.10

A change to subheading No. 8529.10 from any other heading No..

8529.90

8529.90.11,
8529.90.12,
8529.90.13,
8529.90.14

A change to tariff item No. 8529.90.11, 8529.90.12, 8529.90.13 or 8529.90.14 from any other tariff item No..

8529.90.20

A change to tariff item No. 8529.90.20 from any other tariff item No..

8529.90.31,
8529.90.32

A change to tariff item No. 8529.90.31 or 8529.90.32 from any other tariff item No..

8529.90.38,
8529.90.39

A change to tariff item No. 8529.90.38 or 8529.90.39 from any other tariff item No..

8529.90.40

A change to tariff item No. 8529.90.40 from any other tariff item No..

8529.90.51, 8529.90.52, 8529.90.53, 8529.90.54		A change to tariff item No. 8529.90.51, 8529.90.52, 8529.90.53 or 8529.90.54 from any other tariff item No..
8529.90.60	(1)	A change to tariff item No. 8529.90.60 from any other heading No.; or
	(2)	No required change in tariff classification to tariff item No. 8529.90.60, provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
8529.90		A change to subheading No. 8529.90 from any other heading No..
8530.10-8530.80	(1)	A change to subheading Nos. 8530.10 through 8530.80 from any other heading No.; or
	(2)	A change to subheading Nos. 8530.10 through 8530.80 from subheading No. 8530.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
8530.90		A change to subheading No. 8530.90 from any other heading No..
8531.10		A change to subheading No. 8531.10 from any other subheading No., except from tariff item No. 8531.90.11 or 8531.90.21.
8531.20	(1)	A change to subheading No. 8531.20 from any other heading No.; or
	(2)	A change to subheading No. 8531.20 from subheading No. 8531.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
8531.80	(1)	A change to subheading No. 8531.80 from any other heading No.; or
	(2)	A change to subheading No. 8531.80 from subheading No. 8531.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
8531.90		A change to subheading No. 8531.90 from any other heading No..
8532.10	(1)	A change to subheading No. 8532.10 from any other heading No.; or

- (2) A change to subheading No. 8532.10 from subheading No. 8532.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8532.21-8532.30 A change to subheading Nos. 8532.21 through 8532.30 from any other subheading No., including another subheading No. within that group.

8532.90 A change to subheading No. 8532.90 from any other heading No..

8533.10-8533.39 A change to subheading Nos. 8533.10 through 8533.39 from any other subheading No., including another subheading No. within that group.

8533.40 A change to subheading No. 8533.40 from any other subheading No., except from tariff item No. 8533.90.11.

8533.90 A change to subheading No. 8533.90 from any other heading No..

85.34 A change to heading No. 85.34 from any other heading No..

85.35

8535.90.30 (1) A change to tariff item No. 8535.90.30 from any other tariff item No., except from tariff item No. 8538.90.20; or

(2) A change to tariff item No. 8535.90.30 from tariff item No. 8538.90.20, whether or not there is also a change from any other tariff item No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

85.35 (1) A change to heading No. 85.35 from any other heading No., except from tariff item No. 8538.90.30 or 8538.90.60; or

(2) A change to heading No. 85.35 from tariff item No. 8538.90.30 or 8538.90.60, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

85.36

8536.30.12 (1) A change to tariff item No. 8536.30.12 from any other tariff item, except from tariff item No. 8538.90.20; or

(2) A change to tariff item No. 8536.30.12 from tariff item No. 8538.90.20, whether or not there is also a change from any other tariff item No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8536.50.21,
8536.50.29

- (1) A change to tariff item No. 8536.50.21 or 8536.50.29 from any other tariff item No., except from tariff item No. 8538.90.20; or
- (2) A change to tariff item No. 8536.50.21 or 8536.50.29 or from tariff item No. 8538.90.20, whether or not there is also a change from any other tariff item No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

85.36

- (1) A change to heading No. 85.36 from any other heading No., except from tariff item No. 8538.90.30 or 8538.90.60; or
- (2) A change to heading No. 85.36 from tariff item No. 8538.90.30 or 8538.90.60, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

85.37

- (1) A change to heading No. 85.37 from any other heading No., except from tariff item No. 8538.90.30 or 8538.90.60; or
- (2) A change to heading No. 85.37 from tariff item No. 8538.90.30 or 8538.90.60, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

85.38

A change to heading No. 85.38 from any other heading No..

8539.10-8539.40

- (1) A change to subheading Nos. 8539.10 through 8539.40 from any other heading No.; or
- (2) A change to subheading Nos. 8539.10 through 8539.40 from subheading No. 8539.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8539.90

A change to subheading No. 8539.90 from any other heading No.

8540.11

8540.11.11

A change to tariff item No. 8540.11.11 from any other subheading No., except from tariff item No. 8540.91.10.

8540.11.12 A change to tariff item No. 8540.11.12 from any other subheading No., except from tariff item No. 8540.91.10.

8540.11.21 A change to tariff item No. 8540.11.21 from any other subheading No., except from more than one of the following:

- tariff item No. 7011.20.10,
- tariff item No. 8540.91.10.

8540.11.22 A change to tariff item No. 8540.11.22 from any other subheading No., except from more than one of the following:

- tariff item No. 7011.20.10,
- tariff item No. 8540.91.10.

8540.11 (1) A change to subheading No. 8540.11 from any other heading No.; or

(2) A change to subheading No. 8540.11 from subheading No. 8540.91, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8540.12

8540.12.10 A change to tariff item No. 8540.12.10 from any other subheading No., except from tariff item No. 8540.91.10.

8540.12.90 **Note:** *For a good of tariff item No. 8540.12.90 incorporating a glass panel referred to in subparagraph (b) of Note 5 of Chapter 85 and a glass cone provided for in tariff item No. 7011.20.10:*

A change to tariff item No. 8540.12.90 from any other subheading No., except from more than one of the following:

- tariff item No. 7011.20.10,
- tariff item No. 8540.91.10.

Note: *For a good of tariff item No. 8540.12.90 incorporating a glass envelope referred to in subparagraph (b) of Note 5 of Chapter 85:*

A change to tariff item No. 8540.12.90 from any other subheading No., except from tariff item No. 8540.91.10.

8540.12 (1) A change to subheading No. 8540.12 from any other heading No.; or

(2) A change to subheading No. 8540.12 from subheading No. 8540.91, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or

- (b) 50 per cent where the net cost method is used.
- 8540.20 (1) A change to subheading No. 8540.20 from any other heading No.; or
- (2) A change to subheading No. 8540.20 from subheading Nos. 8540.91 through 8540.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 8540.30 A change to subheading No. 8540.30 from any other subheading No., except from tariff item No. 8540.91.10.
- 8540.41-8540.49 A change to subheading Nos. 8540.41 through 8540.49 from any subheading No. outside of that group, except from tariff item No. 8540.99.10.
- 8540.81-8540.89 A change to subheading Nos. 8540.81 through 8540.89 from any other subheading No., including another subheading No. within that group.
- 8540.91
- 8540.91.10 A change to tariff item No. 8540.91.10 from any other tariff item No..
- 8540.91 A change to subheading No. 8540.91 from any other heading No..
- 8540.99
- 8540.99.10 A change to tariff item No. 8540.99.10 from any other tariff item No..
- 8540.99 A change to subheading No. 8540.99 from any other heading No..
- 85.41-85.42 **Note:** *Notwithstanding section 16 (Transshipment) of these Regulations, a good of subheading Nos. 8541.10 through 8541.60 or 8542.11 through 8542.80 qualifying under the rule below as an originating good may undergo further production outside the territory of the NAFTA countries and, when imported into the territory of a NAFTA country, will originate in the territory of a NAFTA country, provided that such further production did not result in a change to a subheading No. outside of that group.*
- A change to subheading Nos. 8541.10 through 8542.90 from any other subheading No., including another subheading No. within that group.
- 8543.10-8543.30 (1) A change to subheading Nos. 8543.10 through 8543.30 from any other heading No.; or
- (2) A change to subheading Nos. 8543.10 through 8543.30 from subheading No. 8543.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

8543.80

- 8543.80.60
- (1) A change to tariff item No. 8543.80.60 from any other subheading No., except from subheading No. 8504.40 or tariff item No. 8543.90.11, 8543.90.12, 8543.90.13 or 8543.90.14; or
 - (2) A change to tariff item No. 8543.80.60 from subheading No. 8504.40 or tariff item No. 8543.90.11, 8543.90.12, 8543.90.13 or 8543.90.14, whether or not there is also a change from any other subheading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8543.80

- (1) A change to subheading No. 8543.80 from any other heading No.; or
- (2) A change to subheading No. 8543.80 from subheading No. 8543.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8543.90

A change to subheading No. 8543.90 from any other heading No..

8544.11-8544.60

- (1) A change to subheading Nos. 8544.11 through 8544.60 from any subheading No. outside that group, except from heading No. 74.08, 74.13, 76.05 or 76.14; or
- (2) A change to subheading Nos. 8544.11 through 8544.60 from heading No. 74.08, 74.13, 76.05 or 76.14, whether or not there is also a change from any other subheading No., including another subheading No. within subheading Nos. 8544.11 through 8544.60, provided there is also a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

8544.70

- (1) A change to subheading No. 8544.70 from any other subheading No., except from heading No. 70.02 or 90.01; or
- (2) A change to subheading No. 8544.70 from heading No. 70.02 or 90.01, whether or not there is also a change from any other subheading No., provided there is a regional value content of not less than:
 - (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.

85.45-85.48

A change to heading Nos. 85.45 through 85.48 from any other heading No., including another heading No. within that group.

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT
(CHAPTERS 86 THROUGH 89)

Chapter 86		Railway or Tramway Locomotives, Rolling-Stock and Parts Thereof; Railway or Tramway Track Fixtures and Fittings and Parts Thereof; Mechanical (Including Electro-Mechanical) Traffic Signalling Equipment of all Kinds
86.01-86.06	(1)	A change to heading Nos. 86.01 through 86.06 from any other heading No., including another heading No. within that group, except from heading No. 86.07; or
	(2)	A change to heading Nos. 86.01 through 86.06 from heading No. 86.07, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
8607.11-8607.12		A change to subheading Nos. 8607.11 through 8607.12 from any other heading No..
8607.19		
8607.19.11	(1)	A change to tariff item No. 8607.19.11 from any other heading No.; or
	(2)	A change to tariff item No. 8607.19.11 from tariff item No. 8607.19.13, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
8607.19.12	(1)	A change to tariff item No. 8607.19.12 from any other heading No.; or
	(2)	A change to tariff item No. 8607.19.12 from tariff item No. 8607.19.13, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
8607.19		A change to subheading No. 8607.19 from any other heading No..
8607.21-8607.99		A change to subheading Nos. 8607.21 through 8607.99 from any other heading No..
86.08-86.09		A change to heading Nos. 86.08 through 86.09 from any other heading No., including another heading No. within that group.

Chapter 87

Vehicles Other Than Railway or Tramway Rolling-Stock, and Parts and Accessories Thereof

- 87.01 A change to heading No. 87.01 from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
- 87.02
- 8702.10.10 A change to tariff item No. 8702.10.10 from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8702.10.90 A change to tariff item No. 8702.10.90 from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8702.90.10 A change to tariff item No. 8702.90.10 from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8702.90.90 A change to tariff item No. 8702.90.90 from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8703.10 A change to subheading No. 8703.10 from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 8703.21-8703.90 A change to subheading Nos. 8703.21 through 8703.90 from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8704.10 A change to subheading No. 8704.10 from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8704.21 A change to subheading No. 8704.21 from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8704.22-8704.23 A change to subheading Nos. 8704.22 through 8704.23 from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8704.31 A change to subheading No. 8704.31 from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.

- 8704.32-8704.90 A change to subheading Nos. 8704.32 through 8704.90 from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
- 87.05 A change to heading No. 87.05 from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
- 87.06
- 8706.00.20 A change to tariff item No. 8706.00.20 from any other chapter, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8706.00.10,
8706.00.90 A change to tariff item No. 8706.00.10 or 8706.00.90 from any other chapter, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 87.07 (1) A change to heading No. 87.07 from any other chapter; or
(2) A change to heading No. 87.07 from heading No. 87.08, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8708.10 (1) A change to subheading No. 8708.10 from any other heading No.; or
(2) A change to subheading No. 8708.10 from subheading No. 8708.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8708.21 (1) A change to subheading No. 8708.21 from any other heading No.; or
(2) A change to subheading No. 8708.21 from subheading No. 8708.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8708.29 (1) A change to subheading No. 8708.29 from any other heading No.; or
(2) No required change in tariff classification to subheading No. 8708.29, provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8708.31 (1) A change to subheading No. 8708.31 from any other heading No.; or
(2) A change to subheading No. 8708.31 from subheading No. 8708.39 or 8708.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.

- 8708.39
- (1) A change to subheading No. 8708.39 from any other heading No.; or
 - (2) A change to subheading No. 8708.39 from subheading No. 8708.31 or 8708.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8708.40
- (1) A change to subheading No. 8708.40 from any other heading No.; or
 - (2) A change to subheading No. 8708.40 from subheading No. 8708.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8708.50
- 8708.50.20
- (1) A change to tariff item No. 8708.50.20 from any other heading No., except from subheading Nos. 8482.10 through 8482.80; or
 - (2) A change to tariff item No. 8708.50.20 from subheading Nos. 8482.10 through 8482.80 or 8708.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8708.50
- (1) A change to subheading No. 8708.50 from any other heading No.; or
 - (2) A change to subheading No. 8708.50 from subheading No. 8708.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8708.60
- 8708.60.20
- (1) A change to tariff item No. 8708.60.20 from any other heading No., except from subheading Nos. 8482.10 through 8482.80; or
 - (2) A change to tariff item No. 8708.60.20 from subheading Nos. 8482.10 through 8482.80 or 8708.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8708.60
- (1) A change to subheading No. 8708.60 from any other heading No.; or
 - (2) A change to subheading No. 8708.60 from subheading No. 8708.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
- 8708.70
- (1) A change to subheading No. 8708.70 from any other heading No.; or
 - (2) A change to subheading No. 8708.70 from subheading No. 8708.99, whether or not there is also a change from any other heading No., provided there is

a regional value content of not less than 50 per cent under the net cost method.

8708.80

8708.80.10

A change to tariff item No. 8708.80.10 from any other subheading No., provided there is a regional value content of not less than 50 per cent under the net cost method.

8708.80

- (1) A change to subheading No. 8708.80 from any other heading No.; or
- (2) A change to subheading No. 8708.80 from subheading No. 8708.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.

8708.91

- (1) A change to subheading No. 8708.91 from any other heading No.; or
- (2) A change to subheading No. 8708.91 from subheading No. 8708.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.

8708.92

- (1) A change to subheading No. 8708.92 from any other heading No.; or
- (2) A change to subheading No. 8708.92 from subheading No. 8708.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.

8708.93

- (1) A change to subheading No. 8708.93 from any other heading No.; or
- (2) A change to subheading No. 8708.93 from subheading No. 8708.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.

8708.94

- (1) A change to subheading No. 8708.94 from any other heading No.; or
- (2) A change to subheading No. 8708.94 from subheading No. 8708.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.

8708.99

8708.99.15,
8708.99.25,
8708.99.96

A change to tariff item No. 8708.99.15, 8708.99.25 or 8708.99.96 from any other subheading No., provided there is a regional value content of not less than 50 per cent under the net cost method.

8708.99.16, 8708.99.26, 8708.99.97	(1)	A change to tariff item No. 8708.99.16, 8708.99.26 or 8708.99.97 from any other heading No., except from subheading Nos. 8482.10 through 8482.80 or tariff item No. 8482.99.11 or 8482.99.91; or
	(2)	A change to tariff item No. 8708.99.16, 8708.99.26 or 8708.99.97 from subheading Nos. 8482.10 through 8482.80 or tariff item No. 8482.99.11 or 8482.99.91, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than 50 per cent under the net cost method.
8708.99	(1)	A change to subheading No. 8708.99 from any other heading No.; or
	(2)	No required change in tariff classification to subheading No. 8708.99, provided there is a regional value content of not less than 50 per cent under the net cost method.
8709.11-8709.19	(1)	A change to subheading Nos. 8709.11 through 8709.19 from any other heading No.; or
	(2)	A change to subheading Nos. 8709.11 through 8709.19 from subheading No. 8709.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
8709.90		A change to subheading No. 8709.90 from any other heading No..
87.10		A change to heading No. 87.10 from any other heading No..
87.11	(1)	A change to heading No. 87.11 from any other heading No., except from heading No. 87.14; or
	(2)	A change to heading No. 87.11 from heading No. 87.14, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
87.12	(1)	A change to heading No. 87.12 from any other heading No., except from heading No. 87.14; or
	(2)	A change to heading No. 87.12 from heading No. 87.14, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.

- 87.13 (1) A change to heading No. 87.13 from any other heading No., except from heading No. 87.14; or
- (2) A change to heading No. 87.13 from heading No. 87.14, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 87.14 A change to heading No. 87.14 from any other heading No..
- 87.15 A change to heading No. 87.15 from any other heading No..
- 8716.10-8716.80 (1) A change to subheading Nos. 8716.10 through 8716.80 from any other heading No.; or
- (2) A change to subheading Nos. 8716.10 through 8716.80 from subheading No. 8716.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 8716.90 A change to subheading No. 8716.90 from any other heading No..
- Chapter 88 Aircraft, Spacecraft, and Parts Thereof**
- 8801.10-8803.90 A change to subheading Nos. 8801.10 through 8803.90 from any other subheading No., including another subheading No. within that group.
- 88.04-88.05 A change to heading Nos. 88.04 through 88.05 from any other heading No., including another heading No. within that group.
- Chapter 89 Ships, Boats and Floating Structures**
- 89.01-89.02 (1) A change to heading Nos. 89.01 through 89.02 from any other chapter; or
- (2) A change to heading Nos. 89.01 through 89.02 from any other heading No. within Chapter 89, including another heading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 89.03 A change to heading No. 89.03 from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or

- (b) 50 per cent where the net cost method is used.
- 89.04-89.05 (1) A change to heading Nos. 89.04 through 89.05 from any other chapter; or
- (2) A change to heading Nos. 89.04 through 89.05 from any other heading No. within Chapter 89, including another heading No. within that group, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 89.06-89.08 A change to heading Nos. 89.06 through 89.08 from any other heading No., including another heading No. within that group.

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF (CHAPTERS 90 THROUGH 92)

Chapter 90

**Optical, Photographic, Cinematographic, Measuring, Checking, Precision,
Medical or Surgical Instruments and Apparatus; Parts and Accessories
Thereof**

- Note 1:** *For purposes of this Chapter, the term, "printed circuit assembly", means a good consisting of one or more printed circuits of heading No. 85.34 with one or more active elements assembled thereon, with or without passive elements. For purposes of this Note, "active elements" means diodes, transistors and similar semiconductor devices, whether or not photosensitive, of heading No. 85.41, and integrated circuits and microassemblies of heading No. 85.42.*
- Note 2:** *The origin of the goods of Chapter 90 shall be determined without regard to the origin of any automatic data processing machines or units thereof of heading No. 84.71, or parts and accessories thereof of heading No. 84.73, which may be included therewith.*
- Note 3:** *Tariff item No. 9009.90.10 covers the following parts for photo-copying apparatus of subheading No. 9009.12:*
- (a) *imaging assemblies, incorporating more than one of the following: photoreceptor belt or cylinder, toner receptacle unit, toner distribution unit, developer receptacle unit, developer distribution unit, charge/discharge unit, cleaning unit;*
- (b) *optics assemblies, incorporating more than one of the following: lens, mirror, illumination source, document exposure glass;*

- (c) *user control assemblies, incorporating more than one of the following: printed circuit assembly, power supply, user input keyboard, wiring harness, display unit (cathode-ray type or flat panel);*
- (d) *image fixing assemblies, incorporating more than one of the following: fuser, pressure roller, heating element, release oil dispenser, cleaning unit, electrical control;*
- (e) *paper handling assemblies, incorporating more than one of the following: paper transport belt, roller, print bar, carriage; gripper roller, paper storage unit, exit tray; or*
- (f) *combinations of the above specified assemblies.*

9001.10	(1)	A change to subheading No. 9001.10 from any other chapter, except from heading No. 70.02; or
	(2)	A change to subheading No. 9001.10 from heading No. 70.02, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than: <ul style="list-style-type: none"> (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
9001.20-9001.90		A change to subheading Nos. 9001.20 through 9001.90 from any other heading No..
90.02		A change to heading No. 90.02 from any other heading No., except from heading No. 90.01.
9003.11-9003.19	(1)	A change to subheading Nos. 9003.11 through 9003.19 from any other heading No.; or
	(2)	A change to subheading Nos. 9003.11 through 9003.19 from subheading No. 9003.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than: <ul style="list-style-type: none"> (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.
9003.90		A change to subheading No. 9003.90 from any other heading No..
90.04	(1)	A change to heading No. 90.04 from any other chapter; or
	(2)	A change to heading No. 90.04 from any other heading No. within Chapter 90, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than: <ul style="list-style-type: none"> (a) 60 per cent where the transaction value method is used, or (b) 50 per cent where the net cost method is used.

9005.10-9005.80		A change to subheading Nos. 9005.10 through 9005.80 from any subheading No. outside that group, except from heading Nos. 90.01 through 90.02 or tariff item No. 9005.90.11 or 9005.90.91.
9005.90		
9005.90.11, 9005.90.91		A change to tariff item No. 9005.90.11 or 9005.90.91 from any other heading No., except from heading No. 90.01 or 90.02.
9005.90		A change to subheading No. 9005.90 from any other heading No..
9006.10-9006.69	(1)	A change to subheading Nos. 9006.10 through 9006.69 from any other heading No.; or
	(2)	A change to subheading Nos. 9006.10 through 9006.69 from subheading No. 9006.91 or 9006.99, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
9006.91-9006.99		A change to subheading Nos. 9006.91 through 9006.99 from any other heading No..
9007.11	(1)	A change to subheading No. 9007.11 from any other heading No.; or
	(2)	A change to subheading Nos. 9007.11 from subheading No. 9007.91, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
9007.19		
9007.19.10		A change to tariff item No. 9007.19.10 from any other tariff item No..
9007.19	(1)	A change to subheading No. 9007.19 from any other heading No.; or
	(2)	A change to subheading No. 9007.19 from subheading No. 9007.91, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
9007.21-9007.29	(1)	A change to subheading Nos. 9007.21 through 9007.29 from any other heading No.; or

- (2) A change to subheading Nos. 9007.21 through 9007.29 from subheading No. 9007.92, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 9007.91 A change to subheading No. 9007.91 from any other heading No..
- 9007.92 (1) A change to subheading No. 9007.92 from any other heading No.; or
- (2) No required change in tariff classification to subheading No. 9007.92, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 9008.10-9008.40 (1) A change to subheading Nos. 9008.10 through 9008.40 from any other heading No.; or
- (2) A change to subheading Nos. 9008.10 through 9008.40 from subheading No. 9008.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
 - (b) 50 per cent where the net cost method is used.
- 9008.90 A change to subheading No. 9008.90 from any other heading No..
- 9009.11 A change to subheading No. 9009.11 from any other subheading No..
- 9009.12 A change to subheading No. 9009.12 from any other tariff item No., except from tariff item No. 9009.90.10.
- 9009.21-9009.30 A change to subheading Nos. 9009.21 through 9009.30 from any other subheading No., including another subheading No. within that group.
- 9009.90
- 9009.90.10 A change to tariff item No. 9009.90.10 from tariff item No. 9009.90.90 or any other heading No., provided that at least one of the components of such assembly named in Note 3 to Chapter 90 is originating.
- 9009.90 A change to subheading No. 9009.90 from any other heading No..
- 9010.10-9010.30 (1) A change to subheading Nos. 9010.10 through 9010.30 from any other heading No.; or
- (2) A change to subheading Nos. 9010.10 through 9010.30 from subheading No. 9010.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 9010.90 A change to subheading No. 9010.90 from any other heading No..
- 9011.10-9011.80 (1) A change to subheading Nos. 9011.10 through 9011.80 from any other heading No.; or
- (2) A change to subheading Nos. 9011.10 through 9011.80 from subheading No. 9011.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 9011.90 A change to subheading No. 9011.90 from any other heading No..
- 9012.10 (1) A change to subheading No. 9012.10 from any other heading No.; or
- (2) A change to subheading No. 9012.10 from subheading No. 9012.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 9012.90 A change to subheading No. 9012.90 from any other heading No..
- 9013.10-9013.80 (1) A change to subheading Nos. 9013.10 through 9013.80 from any other heading No.; or
- (2) A change to subheading Nos. 9013.10 through 9013.80 from subheading No. 9013.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 9013.90 A change to subheading No. 9013.90 from any other heading No..
- 9014.10-9014.80 (1) A change to subheading Nos. 9014.10 through 9014.80 from any other heading No.; or
- (2) A change to subheading Nos. 9014.10 through 9014.80 from subheading No. 9014.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.
- 9014.90 A change to subheading No. 9014.90 from any other heading No..

- 9015.10-9015.80 (1) A change to subheading Nos. 9015.10 through 9015.80 from any other heading No.; or
- (2) A change to subheading Nos. 9015.10 through 9015.80 from subheading No. 9015.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 9015.90 (1) A change to subheading No. 9015.90 from any other heading No.; or
- (2) No required change in tariff classification to subheading No. 9015.90, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 90.16 A change to heading No. 90.16 from any other heading No..
- 9017.10-9017.80 (1) A change to subheading Nos. 9017.10 through 9017.80 from any other heading No.; or
- (2) A change to subheading Nos. 9017.10 through 9017.80 from subheading No. 9017.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 9017.90 A change to subheading No. 9017.90 from any other heading No..
- 9018.11
- 9018.11.10 A change to tariff item No. 9018.11.10 from any other tariff item No., except from tariff item No. 9018.11.91.
- 9018.11 A change to subheading No. 9018.11 from any other heading No..
- 9018.19
- 9018.19.10 A change to tariff item No. 9018.19.10 from any other tariff item No., except from tariff item No. 9018.19.91.
- 9018.19 A change to subheading No. 9018.19 from any other heading No..
- 9018.20-9018.50 A change to subheading Nos. 9018.20 through 9018.50 from any other heading No..
- 9018.90

9018.90.10		A change to tariff item No. 9018.90.10 from any other tariff item No., except from tariff item No. 9018.90.91.
9018.90		A change to subheading No. 9018.90 from any other heading No..
90.19-90.21		A change to heading Nos. 90.19 through 90.21 from any heading No. outside that group.
9022.11		A change to subheading No. 9022.11 from any other subheading No., except from tariff item No. 9022.90.10.
9022.19		A change to subheading No. 9022.19 from any other subheading No., except from subheading No. 9022.30 or tariff item No. 9022.90.10.
9022.21		A change to subheading No. 9022.21 from any other subheading No., except from tariff item No. 9022.90.20.
9022.29-9022.30	(1)	A change to subheading No. 9022.29 through 9022.30 from any other heading No.; or
	(2)	A change to subheading Nos. 9022.29 through 9022.30 from subheading No. 9022.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
9022.90		
9022.90.10		A change to tariff item No. 9022.90.10 from any other tariff item No..
9022.90	(1)	A change to subheading No. 9022.90 from any other heading No.; or
	(2)	No required change in tariff classification to subheading No. 9022.90, provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
90.23		A change to heading No. 90.23 from any other heading No..
9024.10-9024.80	(1)	A change to subheading Nos. 9024.10 through 9024.80 from any other heading No.; or
	(2)	A change to subheading Nos. 9024.10 through 9024.80 from subheading No. 9024.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
9024.90		A change to subheading No. 9024.90 from any other heading No..

- 9025.11-9025.80 (1) A change to subheading Nos. 9025.11 through 9025.80 from any other heading No.; or
- (2) A change to subheading Nos. 9025.11 through 9025.80 from subheading No. 9025.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 9025.90 A change to subheading No. 9025.90 from any other heading No..
- 9026.10-9026.80 (1) A change to subheading Nos. 9026.10 through 9026.80 from any other heading No.; or
- (2) A change to subheading Nos. 9026.10 through 9026.80 from subheading No. 9026.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 9026.90 A change to subheading No. 9026.90 from any other heading No..
- 9027.10-9027.50 (1) A change to subheading Nos. 9027.10 through 9027.50 from any other heading No.; or
- (2) A change to subheading Nos. 9027.10 through 9027.50 from subheading No. 9027.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 9027.80
- 9027.80.20 A change to tariff item No. 9027.80.20 from any other subheading No., except from subheading No. 8505.19 or tariff item No. 9027.90.31, 9027.90.32 or 9027.90.33.
- 9027.80 (1) A change to subheading No. 9027.80 from any other heading No.; or
- (2) A change to subheading No. 9027.80 from subheading No. 9027.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 9027.90 A change to subheading No. 9027.90 from any other heading No..

- 9028.10-9028.30 (1) A change to subheading Nos. 9028.10 through 9028.30 from any other heading No.; or
- (2) A change to subheading Nos. 9028.10 through 9028.30 from subheading No. 9028.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 9028.90 A change to subheading No. 9028.90 from any other heading No..
- 9029.10-9029.20 (1) A change to subheading Nos. 9029.10 through 9029.20 from any other heading No.; or
- (2) A change to subheading Nos. 9029.10 through 9029.20 from subheading No. 9029.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 9029.90 A change to subheading No. 9029.90 from any other heading No..
- 9030.10 (1) A change to subheading No. 9030.10 from any other heading No.; or
- (2) A change to subheading No. 9030.10 from subheading No. 9030.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 9030.20-9030.39 A change to subheading Nos. 9030.20 through 9030.39 from any other subheading No., including another subheading No. within that group, except from tariff item No. 9030.90.21 or 9030.90.23.
- 9030.40-9030.89 (1) A change to subheading Nos. 9030.40 through 9030.89 from any other heading No.; or
- (2) A change to subheading Nos. 9030.40 through 9030.89 from subheading No. 9030.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 9030.90 A change to subheading No. 9030.90 from any other heading No..
- 9031.10-9031.30 (1) A change to subheading Nos. 9031.10 through 9031.30 from any other heading No.; or

- (2) A change to subheading Nos. 9031.10 through 9031.30 from subheading No. 9031.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.

9031.40

9031.40.10 A change to tariff item No. 9031.40.10 from any other tariff item No., except from subheading No. 8537.10 or tariff item No. 9031.90.61.

- 9031.40 (1) A change to subheading No. 9031.40 from any other heading No.; or
(2) A change to subheading No. 9031.40 from subheading No. 9031.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.

9031.80

- (1) A change to subheading No. 9031.80 from any other heading No.; or
(2) A change to subheading No. 9031.80 from subheading No. 9031.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.

9031.90

A change to subheading No. 9031.90 from any other heading No..

9032.10-9032.89

- (1) A change to subheading Nos. 9032.10 through 9032.89 from any other heading No.; or
(2) A change to subheading Nos. 9032.10 through 9032.89 from subheading No. 9032.90, whether or not there is also a change from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.

9032.90

A change to subheading No. 9032.90 from any other heading No..

90.33

A change to heading No. 90.33 from any other heading No..

Chapter 91

Clocks and Watches and Parts Thereof

91.01-91.07

- (1) A change to heading Nos. 91.01 through 91.07 from any other chapter; or

- (2) A change to heading Nos. 91.01 through 91.07 from heading No. 91.14, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

91.08-91.10

A change to heading Nos. 91.08 through 91.10 from any other heading No., including another heading No. within that group, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

9111.10-9111.80

A change to subheading Nos. 9111.10 through 9111.80 from subheading No. 9111.90 or any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

9111.90

A change to subheading No. 9111.90 from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

9112.10-9112.80

A change to subheading Nos. 9112.10 through 9112.80 from subheading No. 9112.90 or any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

9112.90

A change to subheading No. 9112.90 from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

91.13

A change to heading No. 91.13 from any other heading No., provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

91.14

A change to heading No. 91.14 from any other heading No..

Chapter 92

Musical Instruments; Parts and Accessories of Such Articles

92.01-92.08

- (1) A change to heading Nos. 92.01 through 92.08 from any other chapter; or

- (2) A change to heading Nos. 92.01 through 92.08 from heading No. 92.09, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.

92.09 A change to heading No. 92.09 from any other heading No..

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF (CHAPTER 93)

Chapter 93 Arms and Ammunition; Parts and Accessories Thereof

- 93.01-93.04 (1) A change to heading Nos. 93.01 through 93.04 from any other chapter; or
(2) A change to heading Nos. 93.01 through 93.04 from heading No. 93.05, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
(a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.

93.05 A change to heading No. 93.05 from any other heading No..

93.06-93.07 A change to heading Nos. 93.06 through 93.07 from any other chapter.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES (CHAPTERS 94 THROUGH 96)

Chapter 94 Furniture; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishings; Lamps and Lighting Fittings, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated Name-Plates and the Like; Prefabricated Buildings

- 9401.10-9401.80 (1) A change to subheading Nos. 9401.10 through 9401.80 from any other chapter; or
(2) A change to subheading Nos. 9401.10 through 9401.80 from subheading No. 9401.90, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
(a) 60 per cent where the transaction value method is used, or
(b) 50 per cent where the net cost method is used.

- 9401.90 A change to subheading No. 9401.90 from any other heading No..
- 94.02 A change to heading No. 94.02 from any other chapter.
- 9403.10-9403.80 (1) A change to subheading Nos. 9403.10 through 9403.80 from any other chapter; or
- (2) A change to subheading Nos. 9403.10 through 9403.80 from subheading No. 9403.90, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 9403.90 A change to subheading No. 9403.90 from any other heading No..
- 9404.10-9404.30 A change to subheading Nos. 9404.10 through 9404.30 from any other chapter.
- 9404.90 A change to subheading No. 9404.90 from any other chapter, except from heading Nos. 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08 or 55.12 through 55.16.
- 9405.10-9405.60 (1) A change to subheading Nos. 9405.10 through 9405.60 from any other chapter; or
- (2) A change to subheading Nos. 9405.10 through 9405.60 from subheading Nos. 9405.91 through 9405.99, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.
- 9405.91-9405.99 A change to subheading Nos. 9405.91 through 9405.99 from any other heading No..
- 94.06 A change to heading No. 94.06 from any other chapter.
- Chapter 95** **Toys, Games and Sports Requisites; Parts and Accessories Thereof**
- 95.01 A change to heading No. 95.01 from any other chapter.
- 9502.10 (1) A change to subheading No. 9502.10 from any other chapter; or
- (2) A change to subheading No. 9502.10 from subheading Nos. 9502.91 through 9502.99, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

9502.91-9502.99		A change to subheading Nos. 9502.91 through 9502.99 from any other heading No..
95.03-95.05		A change to heading Nos. 95.03 through 95.05 from any other chapter.
9506.11-9506.29		A change to subheading Nos. 9506.11 through 9506.29 from any other chapter.
9506.31	(1)	A change to subheading No. 9506.31 from any other chapter; or
	(2)	A change to subheading No. 9506.31 from subheading No. 9506.39, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
9506.32		A change to subheading No. 9506.32 from any other chapter.
9506.39		A change to subheading No. 9506.39 from any other chapter.
9506.40-9506.99		A change to subheading Nos. 9506.40 through 9506.99 from any other chapter.
95.07-95.08		A change to heading Nos. 95.07 through 95.08 from any other chapter.
Chapter 96		Miscellaneous Manufactured Articles
96.01-96.05		A change to heading Nos. 96.01 through 96.05 from any other chapter.
9606.10		A change to subheading Nos. 9606.10 from any other chapter.
9606.21-9606.29	(1)	A change to subheading Nos. 9606.21 through 9606.29 from any other chapter; or
	(2)	A change to subheading Nos. 9606.21 through 9606.29 from subheading No. 9606.30, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:
	(a)	60 per cent where the transaction value method is used, or
	(b)	50 per cent where the net cost method is used.
9606.30		A change to subheading No. 9606.30 from any other heading No..
9607.11-9607.19	(1)	A change to subheading Nos. 9607.11 through 9607.19 from any other chapter; or
	(2)	A change to subheading Nos. 9607.11 through 9607.19 from subheading No. 9607.20, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than:

- (a) 60 per cent where the transaction value method is used, or
- (b) 50 per cent where the net cost method is used.

9607.20		A change to subheading No. 9607.20 from any other heading No..
9608.10-9608.50	(1)	A change to subheading Nos. 9608.10 through 9608.50 from any other chapter; or
	(2)	A change to subheading Nos. 9608.10 through 9608.50 from subheading Nos. 9608.60 through 9608.99, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than: <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
9608.60-9608.99		A change to subheading Nos. 9608.60 through 9608.99 from any other heading No..
96.09-96.12		A change to heading Nos. 96.09 through 96.12 from any other chapter.
9613.10-9613.80	(1)	A change to subheading Nos. 9613.10 through 9613.80 from any other chapter; or
	(2)	A change to subheading Nos. 9613.10 through 9613.80 from subheading No. 9613.90, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than: <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
9613.90		A change to subheading No. 9613.90 from any other heading No..
9614.10		A change to subheading No. 9614.10 from any other chapter.
9614.20		A change to subheading No. 9614.20 from any other subheading No., except from subheading No. 9614.90.
9614.90		A change to subheading No. 9614.90 from any other heading No..
9615.11-9615.19	(1)	A change to subheading Nos. 9615.11 through 9615.19 from any other chapter; or
	(2)	A change to subheading Nos. 9615.11 through 9615.19 from subheading No. 9615.90, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than: <ul style="list-style-type: none">(a) 60 per cent where the transaction value method is used, or(b) 50 per cent where the net cost method is used.
9615.90		A change to subheading No. 9615.90 from any other heading No..

96.16-96.18

A change to heading Nos. 96.16 through 96.18 from any other chapter.

SECTION XXI

**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES
(CHAPTER 97)**

Chapter 97

Works of Art, Collectors' Pieces and Antiques

97.01-97.06

A change to heading Nos. 97.01 through 97.06 from any other chapter.

SCHEDULE II

VALUE OF GOODS

1. For purposes of this Schedule, unless otherwise stated:

"buyer" refers to a person who purchases a good from the producer; (*acheteur*)

"buying commissions" means fees paid by a buyer to that buyer's agent for the agent's services in representing the buyer in the purchase of a good; (*commission d'achat*)

"producer" refers to the producer of the good being valued. (*producteur*)

2. For purposes of subsection 6(2) of these Regulations, the transaction value of a good shall be the price actually paid or payable for the good, determined in accordance with section 3 and adjusted in accordance with section 4.

3. (1) The price actually paid or payable is the total payment made or to be made by the buyer to or for the benefit of the producer. The payment need not necessarily take the form of a transfer of money; it may be made by letters of credit or negotiable instruments. The payment may be made directly or indirectly to the producer. For an illustration of this, the settlement by the buyer, whether in whole or in part, of a debt owed by the producer is an indirect payment.

(2) Activities undertaken by the buyer on the buyer's own account, other than those for which an adjustment is provided in section 4, shall not be considered to be an indirect payment, even though the activities might be regarded as being for the benefit of the producer. For an illustration of this, the buyer, by agreement with the producer, undertakes activities relating to the marketing of the good. The costs of such activities shall not be added to the price actually paid or payable.

(3) The transaction value shall not include the following charges or costs, provided that they are distinguished from the price actually paid or payable:

(a) charges for construction, erection, assembly, maintenance or technical assistance related to the good undertaken after the good has been sold to the buyer; or

(b) duties and taxes paid in the country in which the buyer is located with respect to the good.

(4) The flow of dividends or other payments from the buyer to the producer that do not relate to the purchase of the good are not part of the transaction value.

4. (1) In determining the transaction value of a good, the following shall be added to the price actually paid or payable:

(a) to the extent that they are incurred by the buyer, or by a related person on behalf of the buyer, with respect to the good being valued and are not included in the price actually paid or payable

(i) commissions and brokerage fees, except buying commissions,

(ii) the costs of transporting the good to the producer's point of direct shipment and the costs of loading, unloading, handling and insurance that are associated with that transportation, and

(iii) where the packaging materials and containers in which the good is packaged for retail sale are classified with the good under the Harmonized System, the value of the packaging materials and containers;

(b) the value, reasonably allocated in accordance with subsection (12), of the following elements where they are supplied directly or indirectly to the producer by the buyer, free of charge or at reduced cost for use in connection with the production and sale of the good, to the extent that the value is not included in the price actually paid or payable:

(i) a material, other than an indirect material, used in the production of the good,

(ii) tools, dies, moulds and similar indirect materials used in the production of the good,

(iii) an indirect material, other than those referred to in subparagraph (ii) or in paragraphs (c), (e) or (f) of the definition "indirect material" set out in subsection 2(1) of these Regulations, used in the production of the good, and

(iv) engineering, development, artwork, design work, and plans and sketches necessary for the production of the good, regardless of where performed;

(c) the royalties related to the good, other than charges with respect to the right to reproduce the good in the territory of one or more of the NAFTA countries, that the buyer must pay directly or indirectly as a condition of sale of the good, to the extent that such royalties are not included in the price actually paid or payable; and

(d) the value of any part of the proceeds of any subsequent resale, disposal or use of the good that accrues directly or indirectly to the producer.

(2) The additions referred to in subsection (1) shall be made to the price actually paid or payable under this section only on the basis of objective and quantifiable data.

(3) Where objective and quantifiable data do not exist with regard to the additions required to be made to the price actually paid or payable under subsection (1), the transaction value cannot be determined under section 2.

(4) No additions shall be made to the price actually paid or payable for the purpose of determining the transaction value except as provided in this section.

(5) The amounts to be added under subparagraphs (1)(a)(i) and (ii) shall be

(a) those amounts that are recorded on the books of the buyer; or

(b) where those amounts are costs incurred by a related person on behalf of the buyer and are not recorded on the books of the buyer, those amounts that are recorded on the books of that related person.

(6) The value of the packaging materials and containers referred to in subparagraph (1)(a)(iii) and the value of the elements referred to in subparagraph (1)(b)(i) shall be

(a) where the packaging materials and containers or the elements are imported from outside the territory of the NAFTA country in which the producer is located, the customs value of the packaging materials and containers or the elements,

(b) where the buyer, or a related person on behalf of the buyer, purchases the packaging materials and containers or the elements from an unrelated person in the territory of the NAFTA country in which the producer is located, the price actually paid or payable for the packaging materials and containers or the elements,

(c) where the buyer, or a related person on behalf of the buyer, acquires the packaging materials and containers or the elements from an unrelated person in the territory of the NAFTA country in which the producer is located other than through a purchase, the value of the consideration related to the acquisition of the packaging materials and containers or the elements, based on the cost of the consideration that is recorded on the books of the buyer or the related person, or

(d) where the packaging materials and containers or the elements are produced by the buyer, or by a related person, in the territory of the NAFTA country in which the producer is located, the total cost of the packaging materials and containers or the elements, determined in accordance with subsection (7),

and shall include the following costs that are recorded on the books of the buyer or the related person supplying the packaging materials and containers or the elements on behalf of the buyer, to the extent that such costs are not included under paragraph (a) through (d):

(e) the costs of freight, insurance, packing, and all other costs incurred in transporting the packaging materials and containers or the elements to the location of the producer,

(f) duties and taxes paid or payable with respect to the packaging materials and containers or the elements, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, including credit against duty or tax paid or payable,

(g) customs brokerage fees, including the cost of in-house customs brokerage services, incurred with respect to the packaging materials and containers or the elements, and

(h) the cost of waste and spoilage resulting from the use of the packaging materials and containers or the elements in the production of the good, less the value of renewable scrap or by-product.

(7) For purposes of paragraph (6)(d), the total cost of the packaging materials and containers referred to in subparagraph (1)(a)(iii) or the elements referred to in subparagraph (1)(b)(i) shall be

(a) where the packaging materials and containers or the elements are produced by the buyer, at the choice of the buyer,

(i) the total cost incurred with respect to all goods produced by the buyer, calculated on the basis of the costs that are recorded on the books of the buyer, that can be reasonably allocated to the packaging materials and containers or the elements in accordance with Schedule VII, or

(ii) the aggregate of each cost incurred by the buyer that forms part of the total cost incurred with respect to the packaging materials and containers or the elements, calculated on the basis of the costs that are recorded on the books of the buyer, that can be reasonably allocated to the packaging materials and containers or the elements in accordance with Schedule VII; and

(b) where the packaging materials and containers or the elements are produced by a person who is related to the buyer, at the choice of the buyer,

(i) the total cost incurred with respect to all goods produced by that related person, calculated on the basis of the costs that are recorded on the books of that person, that can be reasonably allocated to the packaging materials and containers or the elements in accordance with Schedule VII, or

(ii) the aggregate of each cost incurred by that related person that forms part of the total cost incurred with respect to the packaging materials and containers or the elements, calculated on the basis of the costs that are recorded on the books of that person, that can be reasonably allocated to the packaging materials and containers or the elements in accordance with Schedule VII.

(8) Except as provided in subsections (10) and (11), the value of the elements referred to in subparagraphs (1)(b)(ii) through (iv) shall be

(a) the cost of those elements that is recorded on the books of the buyer; or

(b) where such elements are provided by another person on behalf of the buyer and the cost is not recorded on the books of the buyer, the cost of those elements that is recorded on the books of that other person.

(9) Where the elements referred to in subparagraphs (1)(b)(ii) through (iv) were previously used by or on behalf of the buyer, the value of the elements shall be adjusted downward to reflect that use.

(10) Where the elements referred to in subparagraphs (1)(b)(ii) and (iii) were leased by the buyer or a person related to the buyer, the value of the elements shall be the cost of the lease as recorded on the books of the buyer or that related person.

(11) No addition shall be made to the price actually paid or payable for the elements referred to in subparagraph (1)(b)(iv) that are available in the public domain, other than the cost of obtaining copies of them.

(12) The producer shall choose the method of allocating to the good the value of the elements referred to in subparagraphs (1)(b)(ii) through (iv), provided that the value is reasonably allocated to the good in a manner appropriate to the circumstances. The methods the producer may choose to allocate the value include allocating the value over the number of units produced up to the time of the first shipment or allocating the value over the entire anticipated production where contracts or firm commitments exist for that production. For an illustration of this, a buyer provides the producer with a mould to be used in the production of the good and contracts with the producer to buy 10,000 units of that good. By the time the first shipment of 1,000 units arrives, the producer has already produced 4,000 units. In these circumstances, the producer may choose to allocate the value of the mould over 4,000 units or 10,000 units but shall not choose to allocate the value of the elements to the first shipment of 1,000 units. The producer may choose to allocate the entire value of the elements to a single shipment of a good only where that single shipment comprises all of the units of the good acquired by the buyer under the contract or commitment for that number of units of the good between the producer and the buyer.

(13) The addition for the royalties referred to in paragraph (1)(c) shall be the payment for the royalties that is recorded on the books of the buyer, or where the payment for the royalties is recorded on the books of another person, the payment for the royalties that is recorded on the books of that other person.

(14) The value of the proceeds referred to in paragraph (1)(d) shall be the amount that is recorded for such proceeds on the books of the buyer or the producer.

SCHEDULE III

UNACCEPTABLE TRANSACTION VALUE

1. For purposes of this Schedule, unless otherwise stated

"buyer" refers to a person who purchases a good from the producer; (*acheteur*)

"customs administration" refers to the customs administration of the NAFTA country into whose territory the good being valued is imported; (*administration douanière*)

"producer" refers to the producer of the good being valued.
(*producteur*)

2. (1) There is no transaction value for a good where the good is not the subject of a sale.

(2) The transaction value of a good is unacceptable where

(a) there are restrictions on the disposition or use of the good by the buyer, other than restrictions that

(i) are imposed or required by law or by the public authorities in the territory of the NAFTA country in which the buyer is located,

(ii) limit the geographical area in which the good may be resold, or

(iii) do not substantially affect the value of the good;

(b) the sale or price actually paid or payable is subject to a condition or consideration for which a value cannot be determined with respect to the good;

(c) part of the proceeds of any subsequent resale, disposal or use of the good by the buyer will accrue directly or indirectly to the producer, and an appropriate addition to the price actually paid or payable cannot be made in accordance with paragraph 4(1)(d) of Schedule II; or

(d) except as provided in section 3, the producer and the buyer are related persons and the relationship between them influenced the price actually paid or payable for the good.

(3) The conditions or considerations referred to in paragraph (2)(b) include the following circumstances:

(a) the producer establishes the price actually paid or payable for the good on condition that the buyer will also buy other goods in specified quantities;

(b) the price actually paid or payable for the good is dependent on the price or prices at which the buyer sells other goods to the producer of the good; and

(c) the price actually paid or payable is established on the basis of a form of payment extraneous to the good, such as where the good is a semi-finished good that has been provided by the producer to the buyer on condition that the producer will receive a specified quantity of the finished good from the buyer.

(4) For purposes of paragraph (2)(b), conditions or considerations relating to the production or marketing of the good shall not render the transaction value unacceptable, such as where the buyer undertakes on the buyer's own account, even though by agreement with the producer, activities relating to the marketing of the good.

(5) Where objective and quantifiable data do not exist with regard to the additions required to be made to the price actually paid or payable under subsection 4(1) of Schedule II, the transaction value cannot be determined under the provisions of section 2 of that Schedule. For an illustration of this, a royalty is paid on the basis of the price actually paid or payable in a sale of a litre of a particular good that was purchased by the kilogram and made up into a solution. If the royalty is based partially on the purchased good and partially on other factors that have nothing to do with that good, such as when the purchased good is mixed with other ingredients and is no longer separately identifiable, or when the royalty cannot be distinguished from special financial arrangements between the producer and the buyer, it would be inappropriate to add the royalty and the transaction value of the good could not be determined. However, if the amount of the royalty is based only on the purchased good and can be readily quantified, an addition to the price actually paid or payable can be made and the transaction value can be determined.

3. (1) In determining whether the transaction value is unacceptable under paragraph 2(2)(d), the fact that the producer and the buyer are related persons shall not in itself be grounds for the customs administration to render the transaction value unacceptable. In such cases, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted provided that the relationship between the producer and the buyer did not influence the price actually paid or payable. Where the customs administration has reasonable grounds for considering that the relationship between the producer and the

buyer influenced the price, the customs administration shall communicate the grounds to the producer, and that producer shall be given a reasonable opportunity to respond to the grounds communicated by the customs administration. If that producer so requests, the customs administration shall communicate in writing the grounds on which it considers that the relationship between the producer and the buyer influenced the price actually paid or payable.

(2) Subsection (1) provides that, where the producer and the buyer are related persons, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted as the value provided that the relationship between the producer and the buyer did not influence the price actually paid or payable. It is not intended under subsection (1) that there should be an examination of the circumstances in all cases where the producer and the buyer are related persons. Such an examination will only be required where the customs administration has doubts that the price actually paid or payable is acceptable because of the relationship between the producer and the buyer. Where the customs administration does not have doubts that the price actually paid or payable is acceptable, it shall accept that price without requesting further information. For an illustration of this, the customs administration may have previously examined the relationship between the producer and the buyer, or it may already have detailed information concerning the relationship between the producer and the buyer, and may already be satisfied from that examination or information that the relationship between them did not influence the price actually paid or payable.

(3) In applying subsection (1), where the producer and the buyer are related persons and the customs administration has doubts that the transaction value is acceptable without further inquiry, the customs administration shall give the producer an opportunity to supply such further information as may be necessary to enable it to examine the circumstances surrounding the sale. In such a case, the customs administration shall examine the relevant aspects of the sale, including the way in which the producer and the buyer organize their commercial relations and the way in which the price actually paid or payable for the good being valued was arrived at, in order to determine whether the relationship between the producer and the buyer influenced that price actually paid or payable. Where it can be shown that the producer and the buyer buy from and sell to each other as if they were not related persons, the price actually paid or payable shall be considered as not having been influenced by the relationship between them. For an illustration of this, if the price actually paid or payable for the good had been settled in a manner consistent with the normal pricing practices of the industry in question or with the way in which the producer settles prices for sales to unrelated buyers, the price actually

paid or payable shall be considered as not having been influenced by the relationship between the buyer and the producer. As another illustration, where it is shown that the price actually paid or payable for the good is adequate to ensure recovery of the total cost of producing the good plus a profit that is representative of the producer's overall profit realized over a representative period of time, such as on an annual basis, in sales of goods of the same class or kind, the price actually paid or payable shall be considered as not having been influenced by the relationship between the producer and the buyer.

(4) In a sale between a producer and a buyer who are related persons, the transaction value shall be accepted and determined in accordance with section 2 of Schedule II wherever the producer demonstrates that the transaction value of the good in that sale closely approximates a test value referred to in subsection (5).

(5) The value to be used as a test value shall be the transaction value of identical goods or similar goods sold at or about the same time as the good being valued is sold to an unrelated buyer who is located in the territory of the NAFTA country in which the buyer is located.

(6) In applying a test value referred to in subsection (4), due account shall be taken of demonstrated differences in commercial levels, quantity levels, the value of the elements specified in paragraph 4(1)(b) of Schedule II and the costs incurred by the producer in sales to unrelated buyers that are not incurred by the producer in sales to a related person.

(7) The application of the test value referred to in subsection (4) shall be used at the initiative of the producer and shall be used only for comparison purposes to determine whether the transaction value of the good is acceptable. The test value shall not be used as the transaction value of that good.

(8) Subsection (4) provides an opportunity for the producer to demonstrate that the transaction value closely approximates a test value previously accepted by the customs administration, and is therefore acceptable under subsections (1) and (4). Where the application of a test value under subsection (4) demonstrates that the transaction value of the good being valued is acceptable, the customs administration shall not examine the question of influence in regard to the relationship between the producer and the buyer under subsection (1). Where the customs administration already has sufficient information available, without further inquiries, that the transaction value closely approximates a test value referred to in subsection (4), the producer is not required to apply a test value to demonstrate that the transaction value is acceptable under that subsection.

(9) A number of factors must be taken into consideration for the purpose of determining whether the transaction value of the identical goods or similar goods closely approximates the transaction value of the good being valued. These factors include the nature of the good, the nature of the industry itself, the season in which the good is sold, and whether the difference in values is commercially significant. Since these factors may vary from case to case, it would be impossible to apply an acceptable standardized difference such as a fixed amount or fixed percentage difference in each case. For an illustration of this, a small difference in value in a case involving one type of good could be unacceptable, while a large difference in a case involving another type of good might be acceptable for the purposes of determining whether the transaction value closely approximates a test value set out in subsection (4).

SCHEDULE IV

LIST OF TARIFF PROVISIONS FOR THE PURPOSES OF SECTION 9

40.09
4010.10
40.11
4016.93.10
4016.99.30
7007.11 and 7007.21
7009.10
8301.20
8407.31
8407.32
8407.33
8407.34.10
8407.34.20
8408.20
84.09
8413.30
8414.80.10
8415.81 through 8415.83
8421.39.20
8481.20, 8481.30 and 8481.80
8482.10 through 8482.80
8483.10 through 8483.40
8483.50
8501.10
8501.20
8501.31
8501.32.12
8507.20.10, 8507.30.10, 8507.40.10 and 8507.80.10
8511.30
8511.40
8511.50
8512.20
8512.40
8519.91
8527.21
8527.29
8536.50
8536.90
8537.10.31 and 8537.10.39
8539.10
8539.21
8544.30
87.06
87.07
8708.10.10
8708.21

8708.29.11 and 8708.29.96
8708.29.97
8708.29.12 and 8708.29.20
8708.29.98
8708.39
8708.40
8708.50
8708.60
8708.70.11 and 8708.70.91
8708.80
8708.91
8708.92
8708.93.11 and 8708.93.91
8708.94
8708.99.15, 8708.99.25 and 8708.99.96
8708.99.16, 8708.99.26 and 8708.99.97
8708.99.11, 8708.99.21 and 8708.99.92
8708.99.12, 8708.99.22 and 8708.99.93
8708.99.13, 8708.99.23 and 8708.99.94
8708.99.14, 8708.99.24 and 8708.99.95
8708.99.19, 8708.99.29 and 8708.99.99
9031.80
9032.89
9401.20

SCHEDULE V

LIST OF AUTOMOTIVE COMPONENTS AND MATERIALS FOR THE PURPOSES OF
SECTION 10

Item	COLUMN I AUTOMOTIVE COMPONENTS	COLUMN II LISTED MATERIALS
1.	Engines of heading No. 84.07 or 84.08	cast blocks, cast heads, fuel nozzles, fuel injector pumps, glow plugs, turbochargers, superchargers, electronic engine controls, intake manifolds, exhaust manifolds, intake valves, exhaust valves, crankshafts, camshafts, alternators, starters, air cleaner assemblies, pistons, connecting rods and assemblies made therefrom, rotor assemblies for rotary engines, flywheels (for manual transmissions), flexplates (for automatic transmissions), oil pans, oil pumps, pressure regulators, water pumps, crankshaft gears, camshaft gears, radiator assemblies, charge- air coolers.
2.	Gear boxes (transmissions) of subheading No. 8708.40	(a) for manual transmissions: transmission cases and clutch housings; clutches; internal shifting mechanisms; gear sets, synchronizers and shafts; and (b) for torque convertor type transmissions: transmission cases and convertor housings; torque convertor assemblies; gear sets and clutches; electronic transmission controls.

SCHEDULE VI

REGIONAL VALUE-CONTENT CALCULATION FOR CAMI

1. In this Schedule,

"closed" means, with respect to a plant, a closure

(a) for purposes of re-tooling for a change in model line, or

(b) as a result of any event or circumstance (other than the imposition of antidumping duties or countervailing duties, or an interruption of operations resulting from a labour strike, lock-out, labour dispute, picketing or boycott of or by employees of CAMI Automotive, Inc. or General Motors of Canada Limited) that CAMI Automotive, Inc. or General Motors of Canada Limited could not reasonably have been expected to avert by corrective action or by exercise of due care and diligence, including a shortage of materials, failure of utilities, or inability to obtain or a delay in obtaining raw materials, parts, fuel or utilities; (*fermée*)

"GM" means General Motors of Canada Limited, General Motors Corporation, General Motors de Mexico, S.A de C.V., and any subsidiary directly or indirectly owned by any of them, or by any combination thereof; (*GM*)

"producer" means CAMI Automotive, Inc. (*producteur*)

2. For purposes of section 11 of these Regulations, for purposes of determining the regional value content, in a fiscal year, of a motor vehicle of a class of motor vehicles or a model line produced by the producer in the territory of Canada and imported into the territory of the United States, the producer may elect to calculate the regional value content by

(a) calculating

(i) the sum of

(A) the net cost incurred by the producer, during that fiscal year, in the production in the territory of Canada of motor vehicles of a category referred to in section 3 that is chosen by the producer, and

(B) the net cost incurred by General Motors of Canada Limited, during the fiscal year that corresponds most closely to the producer's fiscal year, in the production in the territory of Canada of a corresponding class of motor vehicles or model line, and

(ii) the sum of

(A) the value, determined in accordance with section 9 of these Regulations for light-duty vehicles and section 10 of these Regulations for heavy-duty vehicles, of the non-originating materials that are used by the producer, during that fiscal year, in the production in the territory of Canada of motor vehicles of a category referred to in section 3 that is chosen by the producer, and

(B) the value, determined in accordance with section 9 of these Regulations for light-duty vehicles and section 10 of these Regulations for heavy-duty vehicles, of the non-originating materials that are used by General Motors of Canada Limited, during the fiscal year that corresponds most closely to the producer's fiscal year, in the production in the territory of Canada of a corresponding class of motor vehicles or model line, and

(b) using the sums referred to in subparagraphs (a)(i) and (ii) as the net cost and the value of non-originating materials, respectively, in the calculation referred to in subsection 6(3) of these Regulations,

provided that

(c) at the beginning of the producer's fiscal year, General Motors of Canada Limited owns 50 per cent or more of the voting common stock of the producer, and

(d) GM acquires 75 per cent or more by unit of quantity of the class of motor vehicles or model line, as the case may be, that the producer produced in the territory of Canada in the producer's fiscal year for sale in the territory of one or more of the NAFTA countries.

3. The categories referred to in clauses 2(a)(i)(A) and (ii)(A) are the following:

(a) the class of motor vehicles that the producer produced in the territory of Canada in the producer's fiscal year for sale in the territory of one or more of the NAFTA countries; and

(b) the model line that the producer produced in the territory of Canada in the producer's fiscal year for sale in the territory of one or more of the NAFTA countries.

4. Where GM does not satisfy the requirement set out in paragraph 2(d), the producer may choose that the regional value content be calculated in accordance with section 2 only for those motor vehicles that are acquired by GM for distribution under the GEO marque or another GM marque.

5. (1) The producer may choose that the calculation referred to in section 2 be made over a period of two fiscal years where

(a) any plant operated by the producer or by General Motors of Canada Limited is closed for more than two consecutive months; and

(b) the motor vehicles of a category referred to in section 3, with respect to which the producer elects that the regional value content be calculated in accordance with section 2, are produced in that plant.

(2) Subject to subsection (3), the period of two fiscal years referred to in subsection (1) corresponds to the fiscal year in which the plant is closed and, at the choice of the producer, the preceding or the subsequent fiscal year.

(3) Where the plant is closed for a period that spans two fiscal years, the calculation referred to in section 2 may be made only over those two fiscal years.

(4) Where the producer has elected that the regional value content be calculated over two fiscal years under this section, the election referred to in subsection 11(6) of these Regulations shall be filed not later than 10 days after the end of the period during which the plant is closed, or at such later time as the customs administration may accept.

6. For purposes of this Schedule, a motor vehicle producer shall be deemed to be GM where, as a result of an amalgamation, reorganization, division or similar transaction, that motor vehicle producer

(a) acquires all or substantially all of the assets used by GM, and

(b) directly or indirectly controls, or is controlled by, GM, or both that motor vehicle producer and any GM are controlled by the same person.

SCHEDULE VII
REASONABLE ALLOCATION OF COSTS

Definitions and Interpretation

1. For purposes of this Schedule,

"costs" means any costs that are included in total cost and that need to be allocated pursuant to subsections 5(8), 6(11) and 7(6) and subparagraphs 7(12)(b)(ii) and 10(1)(a)(i) of these Regulations, subsection 4(7) of Schedule II and subsection 5(7) of Schedule VIII; (*coûts*)

"discontinued operations" means a segment of a producer's business that has been discontinued; (*secteur abandonné*)

"indirect overhead" means period costs and other costs; (*frais généraux indirects*)

"internal management purpose" means any purpose relating to tax reporting, financial reporting, financial planning, decision-making, pricing, cost recovery, cost control management or performance measurement; (*fin de gestion interne*)

"overhead" means costs, other than direct material costs and direct labour costs. (*frais généraux*)

2. (1) In this Schedule, reference to "producer" shall, for purposes of subsection 4(7) of Schedule II, be read as a reference to "buyer".

(2) In this Schedule, reference to "good" shall,

(a) for purposes of subsection 6(15) of these Regulations, be read as a reference to "identical goods or similar goods, or any combination thereof";

(b) for purposes of subsection 7(6) of these Regulations, be read as a reference to "intermediate material";

(c) for purposes of subparagraph 7(12)(b)(ii) of these Regulations, be read as a reference to "packaging materials and containers";

(d) for purposes of section 11 of these Regulations, be read as a reference to "category of vehicles that is chosen pursuant to subsection 11(1) of these Regulations";

(e) for purposes of section 12 of these Regulations, be read as a reference to "category of goods chosen pursuant to subsection 12(1) of these Regulations";

(f) for purposes of subsection 13(4) of these Regulations, be read as a reference to "category of vehicles chosen pursuant to subsection 13(4) of these Regulations";

(g) for purposes of subsection 4(7) of Schedule II, be read as a reference to "packaging materials and containers or the elements"; and

(h) for purposes of subsection 5(7) of Schedule VIII, be read as a reference to "elements".

Methods to Reasonably Allocate Costs

3. (1) Where a producer of a good is using, for an internal management purpose, a cost allocation method to allocate to the good direct material costs, or part thereof, and that method reasonably reflects the direct material used in the production of the good based on the criterion of benefit, cause or ability to bear, that method shall be used to reasonably allocate the costs to the good.

(2) Where a producer of a good is using, for an internal management purpose, a cost allocation method to allocate to the good direct labour costs, or part thereof, and that method reasonably reflects the direct labour used in the production of the good based on the criterion of benefit, cause or ability to bear, that method shall be used to reasonably allocate the costs to the good.

(3) Where a producer of a good is using, for an internal management purpose, a cost allocation method to allocate to the good overhead, or part thereof, and that method is based on the criterion of benefit, cause or ability to bear, that method shall be used to reasonably allocate the costs to the good.

4. Where costs are not reasonably allocated to a good under section 3, those costs are reasonably allocated to the good if they are allocated,

(a) with respect to direct material costs, on the basis of any method that reasonably reflects the direct material used in the production of the good based on the criterion of benefit, cause or ability to bear;

(b) with respect to direct labour costs, on the basis of any method that reasonably reflects the direct labour used in the production of the good based on the criterion of benefit, cause or ability to bear; and

(c) with respect to overhead, on the basis of any of the following methods:

(i) the method set out in Appendix A, Appendix B or Appendix C,

(ii) a method based on a combination of the methods set out in Appendices A and B or Appendices A and C, and

(iii) a cost allocation method based on the criterion of benefit, cause or ability to bear.

5. Any cost allocation method referred to in section 3 or 4 that is used by a producer for the purposes of these Regulations shall be used throughout the producer's fiscal year.

Costs Not Reasonably Allocated

6. The allocation to a good of any of the following is considered not to be reasonably allocated to the good:

(a) costs of a service provided by a producer of a good to another person where the service is not related to the good;

(b) gains or losses resulting from the disposition of a discontinued operation;

(c) costs relating to the cumulative effect of accounting changes; and

(d) gains or losses resulting from the sale of a capital asset of the producer.

7. Any costs allocated under section 3 on the basis of a cost allocation method that is used for an internal management purpose that is solely for the purpose of qualifying a good as an originating good are considered not to be reasonably allocated.

APPENDIX A

COST RATIO METHOD

Calculation of Cost Ratio

For the overhead to be allocated, the producer may choose one or more allocation bases that reflect a relationship between the overhead and the good based on the criterion of benefit, cause or ability to bear.

With respect to each allocation base that is chosen by the producer for allocating overhead, a cost ratio is calculated for each good produced by the producer in accordance with the following formula:

$$CR = \frac{AB}{TAB}$$

where

CR is the cost ratio with respect to the good;

AB is the allocation base for the good; and

TAB is the total allocation base for all the goods produced by the producer.

Allocation to a Good of Costs included in Overhead

The costs with respect to which an allocation base is chosen are allocated to a good in accordance with the following formula:

$$CAG = CA \times CR$$

where

CAG is the costs allocated to the good;

CA is the costs to be allocated; and

CR is the cost ratio with respect to the good.

Excluded Costs

Under paragraph 6(11)(b) of these Regulations, where excluded costs are included in costs to be allocated to a good, the cost ratio used to allocate that cost to the good is used to determine the amount of excluded costs to be subtracted from the costs allocated to the good.

Allocation Bases for Costs

The following is a non-exhaustive list of allocation bases that may be used by the producer to calculate cost ratios:

- Direct Labour Hours
- Direct Labour Costs
- Units Produced
- Machine-hours
- Sales Dollars or Pesos
- Floor Space

"Examples"

The following examples illustrate the application of the cost ratio method to costs included in overhead.

Example 1: Direct Labour Hours

A producer who produces Good A and Good B may allocate overhead on the basis of direct labour hours spent to produce Good A and Good B. A total of 8,000 direct labour hours have been spent to produce Good A and Good B: 5,000 hours with respect to Good A and 3,000 hours with respect to Good B. The amount of overhead to be allocated is \$6,000,000.

Calculation of the Ratios:

Good A: 5,000 hours/8,000 hours = .625

Good B: 3,000 hours/8,000 hours = .375

Allocation of overhead to Good A and Good B:

Good A: \$6,000,000 x .625 = \$3,750,000

Good B: \$6,000,000 x .375 = \$2,250,000

Example 2: Direct Labour Costs

A producer who produces Good A and Good B may allocate overhead on the basis of direct labour costs incurred in the production of Good A and Good B. The total direct labour costs incurred in the production of Good A and Good B is \$60,000: \$50,000 with respect to Good A and \$10,000 with respect to Good B. The amount of overhead to be allocated is \$6,000,000.

Calculation of the Ratios:

$$\text{Good A: } \$50,000 / \$60,000 = .833$$

$$\text{Good B: } \$10,000 / \$60,000 = .167$$

Allocation of Overhead to Good A and Good B:

$$\text{Good A: } \$6,000,000 \times .833 = \$4,998,000$$

$$\text{Good B: } \$6,000,000 \times .167 = \$1,002,000$$

Example 3: Units Produced

A producer of Good A and Good B may allocate overhead on the basis of units produced. The total units of Good A and Good B produced is 150,000: 100,000 units of Good A and 50,000 units of Good B. The amount of overhead to be allocated is \$6,000,000.

Calculation of the Ratios:

$$\text{Good A: } 100,000 \text{ units} / 150,000 \text{ units} = .667$$

$$\text{Good B: } 50,000 \text{ units} / 150,000 \text{ units} = .333$$

Allocation of Overhead to Good A and Good B:

$$\text{Good A: } \$6,000,000 \times .667 = \$4,002,000$$

$$\text{Good B: } \$6,000,000 \times .333 = \$1,998,000$$

Example 4: Machine-hours

A producer who produces Good A and Good B may allocate machine-related overhead on the basis of machine-hours utilized in the production of Good A and Good B. The total machine-hours utilized for the production of Good A and Good B is 3,000 hours: 1,200 hours with respect to Good A and 1,800 hours with respect to Good B. The amount of machine-related overhead to be allocated is \$6,000,000.

Calculation of the Ratios:

Good A: 1,200 machine-hours/3,000 machine-hours = .40

Good B: 1,800 machine-hours/3,000 machine-hours = .60

Allocation of Machine-Related Overhead to Good A and Good B:

Good A: \$6,000,000 x .40 = \$2,400,000

Good B: \$6,000,000 x .60 = \$3,600,000

Example 5: Sales Dollars or Pesos

A producer who produces Good A and Good B may allocate overhead on the basis of sales dollars. The producer sold 2,000 units of Good A at \$4,000 and 200 units of Good B at \$3,000. The amount of overhead to be allocated is \$6,000,000.

Total Sales Dollars for Good A and Good B:

Good A: \$4,000 x 2,000 = \$8,000,000

Good B: \$3,000 x 200 = \$600,000

Total Sales Dollars: \$8,000,000 + \$600,000 = \$8,600,000

Calculation of the Ratios:

Good A: \$8,000,000/\$8,600,000 = .93

Good B: \$600,000/\$8,600,000 = .07

Allocation of Overhead to Good A and Good B:

Good A: \$6,000,000 x .93 = \$5,580,000

Good B: \$6,000,000 x .07 = \$420,000

Example 6: Floor Space

A producer who produces Good A and Good B may allocate overhead relating to utilities (heat, water and electricity) on the basis of floor space used in the production and storage of Good A and Good B. The total floor space used in the production and storage of Good A and Good B is 100,000 square feet: 40,000 square feet with respect to Good A and 60,000 square feet with respect to Good B. The amount of overhead to be allocated is \$6,000,000.

Calculation of the Ratios:

Good A: 40,000 square feet/100,000 square feet = .40

Good B: 60,000 square feet/100,000 square feet = .60

Allocation of Overhead (Utilities) to Good A and Good B:

Good A: $\$6,000,000 \times .40 = \$2,400,000$

Good B: $\$6,000,000 \times .60 = \$3,600,000$

APPENDIX B

DIRECT LABOUR AND DIRECT MATERIAL RATIO METHOD

Calculation of Direct Labour and Direct Material Ratio

For each good produced by the producer, a direct labour and direct material ratio is calculated in accordance with the following formula:

$$\text{DLDMR} = \frac{\text{DLC} + \text{DMC}}{\text{TDLC} + \text{TDMC}}$$

where

DLDMR is the direct labour and direct material ratio for the good;

DLC is the direct labour costs of the good;

DMC is the direct material costs of the good;

TDLC is the total direct labour costs of all goods produced by the producer; and

TDMC is the total direct material costs of all goods produced by the producer.

Allocation of Overhead to a Good

Overhead is allocated to a good in accordance with the following formula:

$$\text{OAG} = \text{O} \times \text{DLDMR}$$

where

OAG is the overhead allocated to the good;

O is the overhead to be allocated; and

DLDMR is the direct labour and direct material ratio for the good.

Excluded Costs

Under paragraph 6(11)(b) of these Regulations, where excluded costs are included in overhead to be allocated to a good, the direct labour and direct material ratio used to allocate overhead to the good is used to determine the amount of excluded costs to be subtracted from the overhead allocated to the good.

"Examples"

Example 1

The following example illustrates the application of the direct labour and direct material ratio method used by a producer of a good to allocate overhead where the producer chooses to calculate the net cost of the good in accordance with paragraph 6(11)(a) of these Regulations.

A producer produces Good A and Good B. Overhead (O) minus excluded costs (EC) is \$30 and the other relevant costs are set out in the following table:

	<i>Good A</i>	<i>Good B</i>	<i>Total</i>
<i>Direct labour costs (DLC)</i>	<i>\$5</i>	<i>\$5</i>	<i>\$10</i>
<i>Direct material costs (DMC)</i>	<i><u>10</u></i>	<i><u>5</u></i>	<i><u>15</u></i>
<i>Totals</i>	<i>\$15</i>	<i>\$10</i>	<i>\$25</i>

Overhead Allocated to Good A

$$OAG \text{ (Good A)} = O \text{ } (\$30) \times DLDMR \text{ } (\$15/\$25)$$

$$OAG \text{ (Good A)} = \$18.00$$

Overhead Allocated to Good B

$$OAG \text{ (Good B)} = O \text{ } (\$30) \times DLDMR \text{ } (\$10/\$25)$$

$$OAG \text{ (Good B)} = \$12.00$$

Example 2

The following example illustrates the application of the direct labour and direct material ratio method used by a producer of a good to allocate overhead where the producer chooses to calculate the net cost of the good in accordance with paragraph 6(11)(b) of these Regulations and where excluded costs are included in overhead.

A producer produces Good A and Good B. Overhead (O) is \$50 (including excluded costs (EC) of \$20). The other relevant costs are set out in the table to Example 1.

Overhead Allocated to Good A

$$OAG \text{ (Good A)} = [O \text{ (\$50)} \times DLD\text{MR} \text{ (\$15/\$25)}] - [EC \text{ (\$20)} \times DLD\text{MR} \text{ (\$15/\$25)}]$$

$$OAG \text{ (Good A)} = \$18.00$$

Overhead Allocated to Good B

$$OAG \text{ (Good B)} = [O \text{ (\$50)} \times DLD\text{MR} \text{ (\$10/\$25)}] - [EC \text{ (\$20)} \times DLD\text{MR} \text{ (\$10/\$25)}]$$

$$OAG \text{ (Good B)} = \$12.00$$

APPENDIX C

DIRECT COST RATIO METHOD

Direct Overhead

Direct overhead is allocated to a good on the basis of a method based on the criterion of benefit, cause or ability to bear.

Indirect Overhead

Indirect overhead is allocated on the basis of a direct cost ratio.

Calculation of Direct Cost Ratio

For each good produced by the producer, a direct cost ratio is calculated in accordance with the following formula:

$$DCR = \frac{DLC + DMC + DO}{TDLC + TDMC + TDO}$$

where

DCR is the direct cost ratio for the good;

DLC is the direct labour costs of the good;

DMC is the direct material costs of the good;

DO is the direct overhead of the good;

TDLC is the total direct labour costs of all goods produced by the producer;

TDMC is the total direct material costs of all goods produced by the producer; and

TDO is the total direct overhead of all goods produced by the producer.

Allocation of Indirect Overhead to a Good

Indirect overhead is allocated to a good in accordance with the following formula:

$$\text{IOAG} = \text{IO} \times \text{DCR}$$

where

IOAG is the indirect overhead allocated to the good;

IO is the indirect overhead of all goods produced by the producer; and

DCR is the direct cost ratio of the good.

Excluded Costs

Under paragraph 6(11)(b) of these Regulations, where excluded costs are included in

(a) direct overhead to be allocated to a good, those excluded costs are subtracted from the direct overhead allocated to the good; and

(b) indirect overhead to be allocated to a good, the direct cost ratio used to allocate indirect overhead to the good is used to determine the amount of excluded costs to be subtracted from the indirect overhead allocated to the good.

"Examples"

Example 1

The following example illustrates the application of the direct cost ratio method used by a producer of a good to allocate indirect overhead where the producer chooses to calculate the net cost of the good in accordance with paragraph 6(11)(a) of these Regulations.

A producer produces Good A and Good B. Indirect overhead (IO) minus excluded costs (EC) is \$30. The other relevant costs are set out in the following table:

	Good A	Good B	Total
Direct labour costs (DLC)	\$5	\$5	\$10
Direct material costs (DMC)	10	5	15
Direct overhead (DO)	<u>8</u>	<u>2</u>	<u>10</u>
Totals	\$23	\$12	\$35

Indirect Overhead Allocated to Good A

$$IOAG \text{ (Good A)} = IO \text{ (\$30)} \times DCR \text{ (\$23/\$35)}$$

$$IOAG \text{ (Good A)} = \$19.71$$

Indirect Overhead Allocated to Good B

$$IOAG \text{ (Good B)} = IO \text{ (\$30)} \times DCR \text{ (\$12/\$35)}$$

$$IOAG \text{ (Good B)} = \$10.29$$

Example 2

The following example illustrates the application of the direct cost ratio method used by a producer of a good to allocate indirect overhead where the producer has chosen to calculate the net cost of the good in accordance with paragraph 6(11)(b) of these Regulations and where excluded costs are included in indirect overhead.

A producer produces Good A and Good B. The indirect overhead (IO) is \$50 (including excluded costs (EC) of \$20). The other relevant costs are set out in the table to Example 1.

Indirect Overhead Allocated to Good A

$$IOAG \text{ (Good A)} = [IO \text{ (\$50)} \times DCR \text{ (\$23/\$35)}] - [EC \text{ (\$20)} \times DCR \text{ (\$23/\$35)}]$$

$$IOAG \text{ (Good A)} = \$19.72$$

Indirect Overhead Allocated to Good B

$$IOAG \text{ (Good B)} = [IO \text{ (\$50)} \times DCR \text{ (\$12/\$35)}] - [EC \text{ (\$20)} \times DCR \text{ (\$12/\$35)}]$$

$$IOAG \text{ (Good B)} = \$10.28$$

SCHEDULE VIII

VALUE OF MATERIALS

1. For purposes of this Schedule, unless otherwise stated,

"buying commissions" means fees paid by a producer to that producer's agent for the agent's services in representing the producer in the purchase of a material; (*commission d'achat*)

"customs administration" refers to the customs administration of the NAFTA country into whose territory the good, in the production of which the material being valued is used, is imported; (*administration douanière*)

"materials of the same class or kind" means, with respect to materials being valued, materials that are within a group or range of materials that

(a) is produced by a particular industry or industry sector, and

(b) includes identical materials or similar materials;
(*matières de la même nature ou de la même espèce*)

"producer" refers to the producer who used the material in the production of a good that is subject to a regional value-content requirement; (*producteur*)

"seller" refers to a person who sells the material being valued to the producer. (*vendeur*)

2. (1) Except as provided under subsections (2) and (3), the transaction value of a material under paragraph 7(1)(b) and subsections 9(5) and 10(2) of these Regulations, shall be the price actually paid or payable for the material determined in accordance with section 4 and adjusted in accordance with section 5.

(2) There is no transaction value for a material where the material is not the subject of a sale.

(3) The transaction value of a material is unacceptable where

(a) there are restrictions on the disposition or use of the material by the producer, other than restrictions that

(i) are imposed or required by law or by the public authorities in the territory of the NAFTA country in which the producer of the good or the seller of the material is located,

(ii) limit the geographical area in which the material may be used, or

(iii) do not substantially affect the value of the material;

(b) the sale or price actually paid or payable is subject to a condition or consideration for which a value cannot be determined with respect to the material;

(c) part of the proceeds of any subsequent disposal or use of the material by the producer will accrue directly or indirectly to the seller, and an appropriate addition to the price actually paid or payable cannot be made in accordance with paragraph 5(1)(d); or

(d) except as provided in section 3, the producer and the seller are related persons and the relationship between them influenced the price actually paid or payable for the material.

(4) The conditions or considerations referred to in paragraph (3)(b) include the following circumstances:

(a) the seller establishes the price actually paid or payable for the material on condition that the producer will also buy other materials or goods in specified quantities;

(b) the price actually paid or payable for the material is dependent on the price or prices at which the producer sells other materials or goods to the seller of the material; and

(c) the price actually paid or payable is established on the basis of a form of payment extraneous to the material, such as where the material is a semi-finished material that has been provided by the seller to the producer on condition that the seller will receive a specified quantity of the finished material from the producer.

(5) For purposes of paragraph (3)(b), conditions or considerations relating to the use of the material shall not render the transaction value unacceptable, such as where the producer undertakes on the producer's own account, even though by agreement with the seller, activities relating to the warranty of the material used in the production of a good.

(6) Where objective and quantifiable data do not exist with regard to the additions required to be made to the price actually paid or payable under subsection 5(1), the transaction value cannot be determined under the provisions of subsection 2(1). For an illustration of this, a royalty is paid on the basis of the price actually paid or payable in a sale of a litre of a particular good that is produced by using a material that was purchased by the kilogram and made up into a solution. If the royalty is based partially on the purchased material and partially on other factors that have nothing to do with that material, such as when the purchased material is mixed with other ingredients and is no longer separately identifiable, or when the royalty cannot be distinguished from special financial arrangements between the seller and the producer, it would be inappropriate to add the royalty and the transaction value of the material could not be determined. However, if the amount of the royalty is based only on the purchased material and can be readily quantified, an addition to the price actually paid or payable can be made and the transaction value can be determined.

3. (1) In determining whether the transaction value is unacceptable under paragraph 2(3)(d), the fact that the seller and the producer are related persons shall not in itself be grounds for the customs administration to render the transaction value unacceptable. In such cases, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted provided that the relationship between the seller and the producer did not influence the price actually paid or payable. Where the customs administration has reasonable grounds for considering that the relationship between the seller and the producer influenced the price, the customs administration shall communicate the grounds to the producer, and that producer shall be given a reasonable opportunity to respond to the grounds communicated by the customs administration. If that producer so requests, the customs administration shall communicate in writing the grounds on which it considers that the relationship between the seller and the producer influenced the price actually paid or payable.

(2) Subsection (1) provides that, where the seller and the producer are related persons, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted as the value provided that the relationship between the seller and the producer did not influence the price actually paid or payable. It is not intended under subsection (1) that there should be an examination of the circumstances in all cases where the seller and the producer are related persons. Such an examination will only be required where the customs administration has doubts that the price actually paid or payable is acceptable because of the relationship between the seller and the producer. Where the customs administration does not have doubts that the price actually paid or payable is acceptable, it

shall accept that price without requesting further information. For an illustration of this, the customs administration may have previously examined the relationship between the seller and the producer, or it may already have detailed information concerning the relationship between the seller and the producer, and may already be satisfied from that examination or information that the relationship between them did not influence the price actually paid or payable.

(3) In applying subsection (1), where the seller and the producer are related persons and the customs administration has doubts that the transaction value is acceptable without further inquiry, the customs administration shall give the producer an opportunity to supply such further information as may be necessary to enable it to examine the circumstances surrounding the sale. In such a case, the customs administration shall examine the relevant aspects of the sale, including the way in which the seller and the producer organize their commercial relations and the way in which the price actually paid or payable by that producer for the material being valued was arrived at, in order to determine whether the relationship between the seller and the producer influenced that price actually paid or payable. Where it can be shown that the seller and the producer buy from and sell to each other as if they were not related persons, the price actually paid or payable shall be considered as not having been influenced by the relationship between them. For an illustration of this, if the price actually paid or payable for the material had been settled in a manner consistent with the normal pricing practices of the industry in question or with the way in which the seller settles prices for sales to unrelated buyers, the price actually paid or payable shall be considered as not having been influenced by the relationship between the producer and the seller. For another illustration of this, where it is shown that the price actually paid or payable for the material is adequate to ensure recovery of the total cost of producing the material plus a profit that is representative of the seller's overall profit realized over a representative period of time, such as on an annual basis, in sales of materials of the same class or kind, the price actually paid or payable shall be considered as not having been influenced by the relationship between the seller and the producer.

(4) In a sale between a seller and a producer who are related persons, the transaction value shall be accepted and determined in accordance with subsection 2(1), wherever the seller or the producer demonstrates that the transaction value of the material in that sale closely approximates one of the following test values that occurs at or about the same time as the sale and is chosen by the seller or the producer:

(a) the transaction value in sales to unrelated buyers of identical materials or similar materials, as determined in accordance with subsection 2(1);

(b) the value of identical materials or similar materials, as determined in accordance with section 9; or

(c) the value of identical materials or similar materials, as determined in accordance with section 10.

(5) In applying a test value referred to in subsection (4), due account shall be taken of demonstrated differences in commercial levels, quantity levels, the value of the elements specified in paragraph 5(1)(b) and the costs incurred by the seller in sales to unrelated buyers that are not incurred by the seller in sales by the seller to a related person.

(6) The application of a test value referred to in subsection (4) shall be used at the initiative of the seller, or at the initiative of the producer with the consent of the seller, and shall be used only for comparison purposes to determine whether the transaction value of the material is acceptable. The test value shall not be used as the transaction value of that material.

(7) Subsection (4) provides an opportunity for the seller or the producer to demonstrate that the transaction value closely approximates a test value previously accepted by the customs administration of the NAFTA country in which the producer is located, and is therefore acceptable under subsection (1). Where the application of a test value under subsection (4) demonstrates that the transaction value of the material being valued is acceptable, the customs administration shall not examine the question of influence in regard to the relationship between the seller and the producer under subsection (1). Where the customs administration already has sufficient information available, without further inquiries, that the transaction value closely approximates one of the test values determined under subsection (4), the seller or the producer is not required to apply a test value to demonstrate that the transaction value is acceptable under that subsection.

(8) A number of factors must be taken into consideration for the purpose of determining whether the transaction value of the identical materials or similar materials closely approximates the transaction value of the material being valued. These factors include the nature of the material, the nature of the industry itself, the season in which the material is sold, and whether the difference in values is commercially significant. Since these factors may vary from case to case, it would be impossible to apply an acceptable standardized difference such as a fixed amount or fixed percentage difference in each case. For an

illustration of this, a small difference in value in a case involving one type of material could be unacceptable, while a large difference in a case involving another type of material might be acceptable for the purposes of determining whether the transaction value closely approximates a test value set out in subsection (4).

4. (1) The price actually paid or payable is the total payment made or to be made by the producer to or for the benefit of the seller of the material. The payment need not necessarily take the form of a transfer of money: it may be made by letters of credit or negotiable instruments. Payment may be made directly or indirectly to the seller. For an illustration of this, the settlement by the producer, whether in whole or in part, of a debt owed by the seller, is an indirect payment.

(2) Activities undertaken by the producer on the producer's own account, other than those for which an adjustment is provided in section 5, shall not be considered to be an indirect payment, even though the activities might be regarded as being for the benefit of the seller.

(3) The transaction value shall not include charges for construction, erection, assembly, maintenance or technical assistance related to the use of the material by the producer, provided that they are distinguished from the price actually paid or payable.

(4) The flow of dividends or other payments from the producer to the seller that do not relate to the purchase of the material are not part of the transaction value.

5. (1) In determining the transaction value of the material, the following shall be added to the price actually paid or payable:

(a) to the extent that they are incurred by the producer with respect to the material being valued and are not included in the price actually paid or payable,

(i) commissions and brokerage fees, except buying commissions, and

(ii) the costs of containers which, for customs purposes, are classified with the material under the Harmonized System;

(b) the value, reasonably allocated in accordance with subsection (12), of the following elements where they are supplied directly or indirectly to the seller by the producer free of charge or at reduced cost for use in connection with the production and sale of the material, to the extent that the value is not included in the price actually paid or payable:

(i) a material, other than an indirect material, used in the production of the material being valued,

(ii) tools, dies, moulds and similar indirect materials used in the production of the material being valued,

(iii) an indirect material, other than those referred to in subparagraph (ii) or in paragraphs (c), (e) or (f) of the definition "indirect material" set out in subsection 2(1) of these Regulations, used in the production of the material being valued, and

(iv) engineering, development, artwork, design work, and plans and sketches performed outside the territory of the NAFTA country in which the producer is located that are necessary for the production of the material being valued;

(c) the royalties related to the material, other than charges with respect to the right to reproduce the material in the territory of the NAFTA country in which the producer is located that the producer must pay directly or indirectly as a condition of sale of the material, to the extent that such royalties are not included in the price actually paid or payable; and

(d) the value of any part of the proceeds of any subsequent disposal or use of the material that accrues directly or indirectly to the seller.

(2) The additions referred to in subsection (1) shall be made to the price actually paid or payable under this section only on the basis of objective and quantifiable data.

(3) Where objective and quantifiable data do not exist with regard to the additions required to be made to the price actually paid or payable under subsection (1), the transaction value cannot be determined under subsection 2(1).

(4) No additions shall be made to the price actually paid or payable for the purpose of determining the transaction value except as provided in this section.

(5) The amounts to be added under paragraph (1)(a) shall be those amounts that are recorded on the books of the producer.

(6) The value of the elements referred to in subparagraph (1)(b)(i) shall be

(a) where the elements are imported from outside the territory of the NAFTA country in which the seller is located, the customs value of the elements,

(b) where the producer, or a related person on behalf of the producer, purchases the elements from an unrelated person in the territory of the NAFTA country in which the seller is located, the price actually paid or payable for the elements,

(c) where the producer, or a related person on behalf of the producer, acquires the elements from an unrelated person in the territory of the NAFTA country in which the seller is located other than through a purchase, the value of the consideration related to the acquisition of the elements, based on the cost of the consideration that is recorded on the books of the producer or the related person, or

(d) where the elements are produced by the producer, or by a related person, in the territory of the NAFTA country in which the seller is located, the total cost of the elements, determined in accordance with subsection (7),

and shall include the following costs, that are recorded on the books of the producer or the related person supplying the elements on behalf of the producer, to the extent that such costs are not included under paragraphs (a) through (d):

(e) the costs of freight, insurance, packing, and all other costs incurred in transporting the elements to the location of the seller,

(f) duties and taxes paid or payable with respect to the elements, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, including credit against duty or tax paid or payable,

(g) customs brokerage fees, including the cost of in-house customs brokerage services, incurred with respect to the elements, and

(h) the cost of waste and spoilage resulting from the use of the elements in the production of the material, minus the value of renewable scrap or by-product.

(7) For the purposes of paragraph (6)(d), the total cost of the elements referred to in subparagraph (1)(b)(i) shall be

(a) where the elements are produced by the producer, at the choice of the producer,

(i) the total cost incurred with respect to all goods produced by the producer, calculated on the basis of the costs that are recorded on the books of the producer, that can be reasonably allocated to the elements in accordance with Schedule VII, or

(ii) the aggregate of each cost incurred by the producer that forms part of the total cost incurred with respect to the elements, calculated on the basis of the costs that are recorded on the books of the producer, that can be reasonably allocated to the elements in accordance with Schedule VII; and

(b) where the elements are produced by a person who is related to the producer, at the choice of the producer,

(i) the total cost incurred with respect to all goods produced by that related person, calculated on the basis of the costs that are recorded on the books of that person, that can be reasonably allocated to the elements in accordance with Schedule VII, or

(ii) the aggregate of each cost incurred by that related person that forms part of the total cost incurred with respect to the elements, calculated on the basis of the costs that are recorded on the books of that person, that can be reasonably allocated to the elements in accordance with Schedule VII.

(8) Except as provided in subsections (10) and (11), the value of the elements referred to in subparagraphs (1)(b)(ii) through (iv) shall be

(a) the cost of those elements that is recorded on the books of the producer; or

(b) where such elements are provided by another person on behalf of the producer and the cost is not recorded on the books of the producer, the cost of those elements that is recorded on the books of that other person.

(9) Where the elements referred to in subparagraphs (1)(b)(ii) through (iv) were previously used by or on behalf of the producer, the value of the elements shall be adjusted downward to reflect that use.

(10) Where the elements referred to in subparagraphs (1)(b)(ii) and (iii) were leased by the producer or a person related to the producer, the value of the elements shall be the cost of the lease that is recorded on the books of the producer or that related person.

(11) No addition shall be made to the price actually paid or payable for the elements referred to in subparagraph (1)(b)(iv) that are available in the public domain, other than the cost of obtaining copies of them.

(12) The producer shall choose the method of allocating to the material the value of the elements referred to in subparagraphs (1)(b)(ii) through (iv), provided that the value is reasonably allocated to the material in a manner appropriate to the circumstances. The methods the producer may choose to allocate the value include allocating the value over the number of units produced up to the time of the first shipment or allocating the value over the entire anticipated production where contracts or firm commitments exist for that production. For an illustration of this, a producer provides the seller with a mould to be used in the production of the material and contracts with the seller to buy 10,000 units of that material. By the time the first shipment of 1,000 units arrives, the seller has already produced 4,000 units. In these circumstances, the producer may choose to allocate the value of the mould over 4,000 units or 10,000 units but shall not choose to allocate the value of the elements to the first shipment of 1,000 units. The producer may choose to allocate the entire value of the elements to a single shipment of material only where that single shipment comprises all of the units of the material acquired by the producer under the contract or commitment for that number of units of the material between the seller and the producer.

(13) The addition for the royalties referred to in paragraph (1)(c) shall be the payment for the royalties that is recorded on the books of the producer, or where the payment for the royalties is recorded on the books of another person, the payment for the royalties that is recorded on the books of that other person.

(14) The value of the proceeds referred to in paragraph (1)(d) shall be the amount that is recorded for such proceeds on the books of the producer or the seller.

6. (1) If there is no transaction value under subsection 2(2) or the transaction value is unacceptable under subsection 2(3), the value of the material, referred to in subparagraph 7(1)(b)(ii) of Part IV of these Regulations, shall be the transaction value of identical materials sold, at or about the same time as the material being valued was shipped to the producer, to a buyer located in the same country as the producer.

(2) In applying this section, the transaction value of identical materials in a sale at the same commercial level and in substantially the same quantity of materials as the material being valued shall be used to determine the value of the material. Where no such sale is found, the transaction value of identical materials sold at a different commercial level or in different quantities, adjusted to take into account the

differences attributable to the commercial level or quantity, shall be used, provided that such adjustments can be made on the basis of evidence that clearly establishes that the adjustment is reasonable and accurate, whether the adjustment leads to an increase or a decrease in the value.

(3) A condition for adjustment under subsection (2) because of different commercial levels or different quantities is that such adjustment be made only on the basis of evidence that clearly establishes that an adjustment is reasonable and accurate. For an illustration of this, a bona fide price list contains prices for different quantities. If the material being valued consists of a shipment of 10 units and the only identical materials for which a transaction value exists involved a sale of 500 units, and it is recognized that the seller grants quantity discounts, the required adjustment may be accomplished by resorting to the seller's bona fide price list and using the price applicable to a sale of 10 units. This does not require that sales had to have been made in quantities of 10 as long as the price list has been established as being bona fide through sales at other quantities. In the absence of such an objective measure, however, the determination of a value under this section is not appropriate.

(4) If more than one transaction value of identical materials is found, the lowest such value shall be used to determine the value of the material under this section.

7. (1) If there is no transaction value under subsection 2(2) or the transaction value is unacceptable under section 2(3), and the value of the material cannot be determined under section 6, the value of the material, referred to in subparagraph 7(1)(b)(ii) of Part IV of these Regulations, shall be the transaction value of similar materials sold, at or about the same time as the material being valued was shipped to the producer, to a buyer located in the same country as the producer.

(2) In applying this section, the transaction value of similar materials in a sale at the same commercial level and in substantially the same quantity of materials as the material being valued shall be used to determine the value of the material. Where no such sale is found, the transaction value of similar materials sold at a different commercial level or in different quantities, adjusted to take into account the differences attributable to the commercial level or quantity, shall be used, provided that such adjustments can be made on the basis of evidence that clearly establishes that the adjustment is reasonable and accurate, whether the adjustment leads to an increase or a decrease in the value.

(3) A condition for adjustment under subsection (2) because of different commercial levels or different quantities is that such adjustment be made only on the basis of evidence that clearly establishes that an adjustment is reasonable and accurate. For an illustration of this, a bona fide price list contains prices for different quantities. If the material being valued consists of a shipment of 10 units and the only similar materials for which a transaction value exists involved a sale of 500 units, and it is recognized that the seller grants quantity discounts, the required adjustment may be accomplished by resorting to the seller's bona fide price list and using the price applicable to a sale of 10 units. This does not require that sales had to have been made in quantities of 10 as long as the price list has been established as being bona fide through sales at other quantities. In the absence of such an objective measure, however, the determination of a value under this section is not appropriate.

(4) If more than one transaction value of similar materials is found, the lowest such value shall be used to determine the value of the material under this section.

8. If there is no transaction value under subsection 2(2) or the transaction value is unacceptable under subsection 2(3), and the value of the material cannot be determined under section 6 or 7, the value of the material, referred to in subparagraph 7(1)(b)(ii) of Part IV of these Regulations, shall be determined under section 9 or, when the value cannot be determined under that section, under section 10 except that, at the request of the producer, the order of application of section 9 and 10 shall be reversed.

9. (1) Under this section, if identical materials or similar materials are sold in the territory of the NAFTA country in which the producer is located, in the same condition as the material was in when received by the producer, the value of the material, referred to in subparagraph 7(1)(b)(ii) of Part IV of these Regulations, shall be based on the unit price at which those identical materials or similar materials are sold, in the greatest aggregate quantity, at or about the same time as the material being valued is received by the producer, to persons located in that territory who are not related to the seller, subject to deductions for the following:

(a) either the amount of commissions usually earned or the amount generally reflected for profit and general expenses, in connection with sales, in the territory of that NAFTA country, of materials of the same class or kind as the material being valued; and

(b) taxes, if included in the unit price, payable in the territory of that NAFTA country, which are either waived, refunded or recoverable by way of credit against taxes actually paid or payable.

(2) If neither identical materials nor similar materials are sold at or about the same time the material being valued is received by the producer, the value shall, subject to the deductions provided for under subsection (1), be based on the unit price at which identical materials or similar materials are sold in the territory of the NAFTA country in which the producer is located, in the same condition as the material was in when received by the producer, at the earliest date within 90 days after the date the material being valued was received by the producer.

(3) The expression "unit price at which identical materials or similar materials are sold, in the greatest aggregate quantity" in subsection (1) means the price at which the greatest number of units is sold in sales between unrelated persons. For an illustration of this, materials are sold from a price list which grants favourable unit prices for purchases made in larger quantities.

Sale Quantity	Unit Price	Number of Sales	Total Quantity Sold at Each Price
1-10 units	100	10 sales of 5 units	65
		5 sales of 3 units	
11-25 units	95	5 sales of 11 units	55
over 25 units	90	1 sale of 30 units	80
		1 sale of 50 units	

The greatest number of units sold at a particular price is 80; therefore, the unit price in the greatest aggregate quantity is 90.

As another illustration of this, two sales occur. In the first sale 500 units are sold at a price of 95 currency units each. In the second sale 400 units are sold at a price of 90 currency units each. In this illustration, the greatest number of units sold at a particular price is 500; therefore, the unit price in the greatest aggregate quantity is 95.

(4) Any sale to a person who supplies, directly or indirectly, free of charge or at reduced cost for use in connection with the production of the material, any of the elements specified in paragraph 5(1)(b), shall not be taken into account in establishing the unit price for the purposes of this section.

(5) The amount generally reflected for profit and general expenses referred to in paragraph (1)(a) shall be taken as a whole. The figure for the purposes of deducting an amount for profit and general expenses shall be determined on the basis of information supplied by or on behalf of the producer unless the figures provided by the producer are inconsistent with those usually reflected in sales, in the country in which the producer is located, of materials of the same class or kind as the material being valued. Where the figures provided by the producer are inconsistent with those figures, the amount for profit and general expenses shall be based on relevant information other than that supplied by or on behalf of the producer.

(6) For the purposes of this section, general expenses are the direct and indirect costs of marketing the material in question.

(7) In determining either the commissions usually earned or the amount generally reflected for profit and general expenses under this section, the question as to whether certain materials are materials of the same class or kind as the material being valued shall be determined on a case-by-case basis with reference to the circumstances involved. Sales in the country in which the producer is located of the narrowest group or range of materials of the same class or kind as the material being valued, for which the necessary information can be provided, shall be examined. For the purposes of this section, "materials of the same class or kind" includes materials imported from the same country as the material being valued as well as materials imported from other countries or acquired within the territory of the NAFTA country in which the producer is located.

(8) For the purposes of subsection (2), the earliest date shall be the date by which sales of identical materials or similar materials are made, in sufficient quantity to establish the unit price, to other persons in the territory of the NAFTA country in which the producer is located.

10. (1) Under this section, the value of a material, referred to in subparagraph 7(1)(b)(ii) of Part IV of these Regulations, shall be the sum of

(a) the cost or value of the materials used in the production of the material being valued, as determined on the basis of the costs that are recorded on the books of the producer of the material,

(b) the cost of producing the material being valued, as determined on the basis of the costs that are recorded on the books of the producer of the material, and

(c) an amount for profit and general expenses equal to that usually reflected in sales, in the territory of the NAFTA country in which the producer is located, by producers of materials of the same class or kind as the material being valued in the country in which the material is produced,

and shall include, to the extent they are not already included under paragraph (a) or (b) and where the elements are supplied directly or indirectly to the producer of the material being valued by the producer free of charge or at a reduced cost for use in the production of that material,

(d) the value of elements referred to in subparagraph 5(1)(b)(i), determined in accordance with subsection 5(6), and

(e) the value of elements referred to in subparagraph 5(1)(b)(ii) through (iv), determined in accordance with subsection 5(8) and reasonably allocated to the material in accordance with subsection 5(12).

(2) For purposes of paragraphs (1)(a) and (b), where the costs recorded on the books of the producer of the material relate to the production of other goods and materials as well as to the production of the material being valued, the costs referred to in paragraphs (1)(a) and (b) with respect to the material being valued shall be those costs recorded on the books of the producer of the material that can be reasonably allocated to that material in accordance with Schedule VII.

(3) The amount for profit and general expenses referred to in paragraph (1)(c) shall be determined on the basis of information supplied by or on behalf of the producer of the material being valued unless the profit and general expenses figures that are supplied with that information are inconsistent with those usually reflected in sales by producers of materials of the same class or kind as the material being valued in the country in which the material is produced. The information supplied shall be prepared in a manner consistent with generally accepted accounting principles of the country in which the material being valued is produced. Where the material is produced in the territory of a NAFTA country, the information shall be prepared in accordance with the generally accepted accounting principles set out in the authorities listed for that NAFTA country in Schedule XII.

(4) For purposes of paragraph (1)(c) and subsection (3), general expenses means the direct and indirect costs of producing and selling the material that are not included under paragraphs (1)(a) and (b).

(5) For purposes of subsection (3), the amount for profit and general expenses shall be taken as a whole. Where, in the information supplied by or on behalf of the producer of a material, the profit figure is low and the general expenses figure is high, the profit and general expense figures taken together may nevertheless be consistent with those usually reflected in sales of materials of the same class or kind as the material being valued. Where the producer of a material can demonstrate that it is taking a nil or low profit on its sales of the material because of particular commercial circumstances, its actual profit and general expense figures shall be taken into account, provided that the producer of the material has valid commercial reasons to justify them and its pricing policy reflects usual pricing policies in the branch of industry concerned. For an illustration of this, such a situation might occur where producers have been forced to lower prices temporarily because of an unforeseeable drop in demand, or where the producers sell the material to complement a range of materials and goods being produced in the country in which the material is sold and accept a low profit to maintain competitiveness. A further illustration is where a material was being launched and the producer accepted a nil or low profit to offset high general expenses associated with the launch.

(6) Where the figures for the profit and general expenses supplied by or on behalf of the producer of the material are not consistent with those usually reflected in sales of materials of the same class or kind as the material being valued that are made by other producers in the country in which that material is sold, the amount for profit and general expenses may be based on relevant information other than that supplied by or on behalf of the producer of the material.

(7) Where a customs administration uses information other than that supplied by or on behalf of the producer of the material for the purposes of determining the value of a material under this section, the customs administration shall communicate to the producer, if that producer so requests, the source of such information, the data used and the calculations based upon such data, subject to the provisions on confidentiality under sections 107 and 108 of the *Customs Act*.

(8) Whether certain materials are of the same class or kind as the material being valued shall be determined on a case-by-case basis with reference to the circumstances involved. For purposes of determining the amount for profit and general expenses usually reflected under the provisions of this section, sales of the narrowest group or range of materials of the same class or kind, which includes the material being valued, for which the necessary information can be provided, shall be examined. For the purposes of this section, the materials of the same class or kind must be from the same country as the material being valued.

11. (1) Where there is no transaction value under subsection 2(2) or the transaction value is unacceptable under subsection 2(3), and the value of the material cannot be determined under sections 6 through 10, the value of the material, referred to in subparagraph 7(1)(b)(ii) of Part IV of these Regulations, shall be determined under this section using reasonable means consistent with the principles and general provisions of this Schedule and on the basis of data available in the country in which the producer is located.

(2) The value of the material determined under this section shall not be determined on the basis of

(a) a valuation system which provides for the acceptance of the higher of two alternative values;

(b) a cost of production other than the value determined in accordance with section 10;

(c) minimum values;

(d) arbitrary or fictitious values,

(e) where the material is produced in the territory of the NAFTA country in which the producer is located, the price of the material for export from that territory; or

(f) where the material is imported, the price of the material for export to a country other than to the territory of the NAFTA country in which the producer is located.

(3) To the greatest extent possible, the value of the material determined under this section shall be based on the methods of valuation set out in sections 2 through 10, but a reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of this section. For an illustration of this, under section 6, the requirement that the identical materials should be sold at or about the same time as the time the material being valued is shipped to the producer could be flexibly interpreted. Similarly, identical materials produced in a country other than the country in which the

material is produced could be the basis for determining the value of the material, or the value of identical materials already determined under section 9 could be used. For another illustration, under section 7, the requirement that the similar materials should be sold at or about the same time as the material being valued are shipped to the producer could be flexibly interpreted. Likewise, similar materials produced in a country other than the country in which the material is produced could be the basis for determining the value of the material, or the value of similar materials already determined under the provisions of section 9 could be used. For a further illustration, under section 9, the ninety days requirement could be administered flexibly.

SCHEDULE IX

METHODS FOR DETERMINING THE VALUE OF NON-ORIGINATING MATERIALS THAT ARE IDENTICAL MATERIALS AND THAT ARE USED IN THE PRODUCTION OF A GOOD UNDER THE TRANSACTION VALUE METHOD

Definitions and Interpretation

1. For purposes of this Schedule,

"FIFO method" means the method by which the value of non-originating materials first received in materials inventory, determined in accordance with section 7 of these Regulations, is considered to be the value of non-originating materials used in the production of the good first shipped to the buyer of the good; (*méthode PEPS*)

"identical materials" means, with respect to a material, materials that are the same as that material in all respects, including physical characteristics, quality and reputation but excluding minor differences in appearance; (*matières identiques*)

"LIFO method" means the method by which the value of non-originating materials last received in materials inventory, determined in accordance with section 7 of these Regulations, is considered to be the value of non-originating materials used in the production of the good first shipped to the buyer of the good; (*méthode DEPS*)

"materials inventory" means, with respect to a single plant of the producer of a good, an inventory of non-originating materials that are identical materials and that are used in the production of the good; (*stock de matières*)

"rolling average method" means the method by which the value of non-originating materials used in the production of a good that is shipped to the buyer of the good is based on the average value, calculated in accordance with section 4, of the non-originating materials in materials inventory. (*méthode de la moyenne mobile*)

General

2. The methods for determining the value of non-originating materials that are identical materials and that are referred to in subsection 6(10) of these Regulations are the following:

- (a) FIFO method;
- (b) LIFO method; and
- (c) rolling average method.

3. (1) Where a producer of a good chooses, with respect to non-originating materials that are identical materials, any of the methods referred to in section 2, the producer may not use another of those methods with respect to any other non-originating materials that are identical materials and that are used in the production of that good or in the production of any other good with respect to which the transaction value method has been chosen.

(2) Where a producer of a good produces the good in more than one plant, the method chosen by the producer shall be used with respect to all plants of the producer in which the good is produced.

(3) The method chosen by the producer to determine the value of non-originating materials may be chosen at any time during the producer's fiscal year and may not be changed during that fiscal year.

Average Value for Rolling Average Method

4. (1) The average value of non-originating materials that are identical materials and that are used in the production of a good that is shipped to the buyer of the good is calculated by dividing

- (a) the total value of non-originating materials that are identical materials in materials inventory prior to the shipment of the good, determined in accordance with section 7 of these Regulations,

by

- (b) the total units of those non-originating materials in materials inventory prior to the shipment of the good.

(2) The average value calculated under subsection (1) is applied to the remaining units of non-originating materials in materials inventory.

APPENDIX

"EXAMPLES" ILLUSTRATING THE APPLICATION OF THE METHODS FOR DETERMINING THE VALUE OF NON-ORIGINATING MATERIALS THAT ARE IDENTICAL MATERIALS AND THAT ARE USED IN THE PRODUCTION OF A GOOD UNDER THE TRANSACTION VALUE METHOD

The following examples are based on the figures set out in the table below and on the following assumptions:

- (a) Materials A are non-originating materials that are identical materials that are used in the production of Good A;
- (b) one unit of Materials A is used to produce one unit of Good A;
- (c) all other materials used in the production of Good A are originating materials;
- (d) Good A is subject to a regional value-content requirement and the producer has chosen the transaction value method; and
- (e) Good A is produced in a single plant.

MATERIALS INVENTORY (RECEIPTS OF MATERIALS A)			SALES (SHIPMENTS OF GOOD A)
DATE (M/D/Y)	QUANTITY (UNITS)	UNIT COST*	QUANTITY (UNITS)
01/01/94	200	\$1.05	
01/03/94	1,000	1.00	
01/05/94	1,000	1.10	
01/08/94			500
01/09/94			500
01/10/94	1,000	1.05	
01/14/94			1,500
01/16/94	2,000	1.10	
01/18/94			1,500

* unit cost is determined in accordance with section 7 of these Regulations

Example 1: FIFO method

By applying the FIFO method:

- (1) the 200 units of Materials A received on 01/01/94 and valued at \$1.05 per unit and 300 units of the 1,000 units of Material A received on 01/03/94 and valued at \$1.00 per unit are considered to have been used in the production of the 500 units of Good A shipped on 01/08/94; therefore, the value of the non-originating materials used in the production of those goods is considered to be \$510 [(200 units x \$1.05) + (300 units x \$1.00)];*
- (2) 500 units of the remaining 700 units of Materials A received on 01/03/94 and valued at \$1.00 per unit are considered to have been used in the production of the 500 units of Good A shipped on 01/09/94; therefore, the value of the non-originating materials used in the production of those goods is considered to be \$500 (500 units x \$1.00);*
- (3) the remaining 200 units of the 1,000 units of Materials A received on 01/03/94 and valued at \$1.00 per unit, the 1,000 units of Materials A received on 01/05/94 and valued at \$1.10 per unit, and 300 units of the 1,000 units of Materials A received on 01/10/94 and valued at \$1.05 per unit are considered to have been used in the production of the 1,500 units of Good A shipped on 01/14/94; therefore, the value of non-originating materials used in the production of those goods is considered to be \$1,615 [(200 units x \$1.00) + (1,000 units x \$1.10) + (300 units x \$1.05)]; and*
- (4) the remaining 700 units of the 1,000 units of Materials A received on 01/10/94 and valued at \$1.05 per unit and 800 units of the 2,000 units of Materials A received on 01/16/94 and valued at \$1.10 per unit are considered to have been used in the production of the 1,500 units of Good A shipped on 01/18/94; therefore, the value of non-originating materials used in the production of those goods is considered to be \$1,615 [(700 units x \$1.05) + (800 units x \$1.10)].*

Example 2: LIFO method

By applying the LIFO method:

- (1) 500 units of the 1,000 units of Materials A received on 01/05/94 and valued at \$1.10 per unit are considered to have been used in the production of the 500 units of Good A shipped on 01/08/94; therefore, the value of the non-originating materials used in the production of those goods is considered to be \$550 (500 units x \$1.10);*
- (2) the remaining 500 units of the 1,000 units of Materials A received on 01/05/94 and valued at \$1.10 per unit are considered to have been used in the production of the 500 units of Good A shipped on 01/09/94; therefore, the value of non-originating materials used in the production of those goods is considered to be \$550 (500 units x \$1.10);*

- (3) the 1,000 units of Materials A received on 01/10/94 and valued at \$1.05 per unit and 500 units of the 1,000 units of Material A received on 01/03/94 and valued at \$1.00 per unit are considered to have been used in the production of the 1,500 units of Good A shipped on 01/14/94; therefore, the value of non-originating materials used in the production of those goods is considered to be \$1,550 [(1,000 units x \$1.05) + (500 units x \$1.00)]; and
- (4) 1,500 units of the 2,000 units of Materials A received on 01/16/94 and valued at \$1.10 per unit are considered to have been used in the production of the 1,500 units of Good A shipped on 01/18/94; therefore, the value of non-originating materials used in the production of those goods is considered to be \$1,650 (1,500 units x \$1.10).

Example 3: Rolling average method

The following table identifies the average value of non-originating Materials A as determined under the rolling average method. For purposes of this example, a new average value of non-originating Materials A is calculated after each receipt.

MATERIALS INVENTORY				
	DATE (M/D/Y)	QUANTITY (UNITS)	UNIT COST*	TOTAL VALUE
Beginning Inventory	01/01/94	200	\$1.05	\$ 210
Receipt	01/03/94	1,000	1.00	1,000
AVERAGE VALUE		1,200	1.008	1,210
Receipt	01/05/94	1,000	1.10	1,100
AVERAGE VALUE		2,200	1.05	2,310
Shipment	01/08/94	500	1.05	525
AVERAGE VALUE		1,700	1.05	1,785
Shipment	01/09/94	500	1.05	525
AVERAGE VALUE		1,200	1.05	1,260
Receipt	01/16/94	2,000	1.10	2,200
AVERAGE VALUE		3,200	1.08	3,460

* unit cost is determined in accordance with section 7 of these Regulations

By applying the rolling average method:

- (1) the value of non-originating materials used in the production of the 500 units of Good A shipped on 01/08/94 is considered to be \$525 (500 units x \$1.05); and*
- (2) the value of non-originating materials used in the production of the 500 units of Good A shipped on 01/09/94 is considered to be \$525 (500 units x \$1.05).*

SCHEDULE X
INVENTORY MANAGEMENT METHODS

PART I
FUNGIBLE MATERIALS

Definitions and Interpretation

1. For purposes of this Part,

"average method" means the method by which the origin of fungible materials withdrawn from materials inventory is based on the ratio, calculated under section 5, of originating materials and non-originating materials in materials inventory; (*méthode de la moyenne*)

"FIFO method" means the method by which the origin of fungible materials first received in materials inventory is considered to be the origin of fungible materials first withdrawn from materials inventory; (*méthode PEPS*)

"LIFO method" means the method by which the origin of fungible materials last received in materials inventory is considered to be the origin of fungible materials first withdrawn from materials inventory; (*méthode DEPS*)

"materials inventory" means,

(a) with respect to a producer of a good, an inventory of fungible materials that are used in the production of the good, and

(b) with respect to a person from whom the producer of the good acquired those fungible materials, an inventory from which fungible materials are sold or otherwise transferred to the producer of the good; (*stock des matières*)

"opening inventory" means the materials inventory at the time an inventory management method is chosen; (*stock d'ouverture*)

"origin identifier" means any mark that identifies fungible materials as originating materials or non-originating materials. (*identificateur d'origine*)

General

2. The inventory management methods for determining whether fungible materials referred to in paragraph 7(14)(a) of these Regulations are originating materials are the following:

- (a) specific identification method;
- (b) FIFO method;
- (c) LIFO method; and
- (d) average method.

3. Where a producer of a good or a person from whom the producer acquired the materials that are used in the production of the good chooses an inventory management method referred to in section 2, that method shall be used from the time the choice is made until the end of the fiscal year of the producer or person.

Specific Identification Method

4. (1) Except as otherwise provided under subsection (2), where the producer or person referred to in section 3 chooses the specific identification method, the producer or person shall physically segregate, in materials inventory, originating materials that are fungible materials from non-originating materials that are fungible materials.

(2) Where originating materials or non-originating materials that are fungible materials are marked with an origin identifier, the producer or person need not physically segregate those materials under subsection (1) if the origin identifier remains visible throughout the production of the good.

Average Method

5. Where the producer or person referred to in section 3 chooses the average method, the origin of fungible materials withdrawn from materials inventory is determined on the basis of the ratio of originating materials and non-originating materials in materials inventory that is calculated under sections 6 through 8.

6. (1) Except as otherwise provided in sections 7 and 8, the ratio is calculated with respect to a month or three-month period, at the choice of the producer or person, by dividing

- (a) the sum of

(i) the total units of originating materials or non-originating materials that are fungible materials and that were in materials inventory at the beginning of the preceding one-month or three-month period, and

(ii) the total units of originating materials or non-originating materials that are fungible materials and that were received in materials inventory during that preceding one-month or three-month period,

by

(b) the sum of

(i) the total units of originating materials and non-originating materials that are fungible materials and that were in materials inventory at the beginning of the preceding one-month or three-month period, and

(ii) the total units of originating materials and non-originating materials that are fungible materials and that were received in materials inventory during that preceding one-month or three-month period.

(2) The ratio calculated with respect to a preceding month or three-month period under subsection (1) is applied to the fungible materials remaining in materials inventory at the end of the preceding month or three-month period.

7. (1) Where the good is subject to a regional value-content requirement and the regional value content is calculated under the net cost method and the producer or person chooses to average over a period under subsections 6(15), 11(1), (3) or (6), 12(1) or 13(4) of these Regulations, the ratio is calculated with respect to that period by dividing

(a) the sum of

(i) the total units of originating materials or non-originating materials that are fungible materials and that were in materials inventory at the beginning of the period, and

(ii) the total units of originating materials or non-originating materials that are fungible materials and that were received in materials inventory during that period,

by

(b) the sum of

(i) the total units of originating materials and non-originating materials that are fungible materials and that were in materials inventory at the beginning of the period, and

(ii) the total units of originating materials and non-originating materials that are fungible materials and that were received in materials inventory during that period.

(2) The ratio calculated with respect to a period under subsection (1) is applied to the fungible materials remaining in materials inventory at the end of the period.

8. (1) Where the good is subject to a regional value-content requirement and the regional value content of that good is calculated under the transaction value method or the net cost method, the ratio is calculated with respect to each shipment of the good by dividing

(a) the total units of originating materials or non-originating materials that are fungible materials and that were in materials inventory prior to the shipment,

by

(b) the total units of originating materials and non-originating materials that are fungible materials and that were in materials inventory prior to the shipment.

(2) The ratio calculated with respect to a shipment of a good under subsection (1) is applied to the fungible materials remaining in materials inventory after the shipment.

Manner of Dealing with Opening Inventory

9. (1) Except as otherwise provided under subsections (2) and (3), where the producer or person referred to in section 3 has fungible materials in opening inventory, the origin of those fungible materials is determined by

(a) identifying, in the books of the producer or person, the latest receipts of fungible materials that add up to the amount of fungible materials in opening inventory;

(b) determining the origin of the fungible materials that make up those receipts; and

(c) considering the origin of those fungible materials to be the origin of the fungible materials in opening inventory.

(2) Where the producer or person chooses the specific identification method and has, in opening inventory, originating materials or non-originating materials that are fungible materials and that are marked with an origin identifier, the origin of those fungible materials is determined on the basis of the origin identifier.

(3) The producer or person may consider all fungible materials in opening inventory to be non-originating materials.

PART II

FUNGIBLE GOODS

Definitions and Interpretation

10. For purposes of this Part,

"average method" means the method by which the origin of fungible goods withdrawn from finished goods inventory is based on the ratio, calculated under section 14, of originating goods and non-originating goods in finished goods inventory; (*méthode de la moyenne*)

"FIFO method" means the method by which the origin of fungible goods first received in finished goods inventory is considered to be the origin of fungible goods first withdrawn from finished goods inventory; (*méthode PEPS*)

"finished goods inventory" means an inventory from which fungible goods are sold or otherwise transferred to another person; (*stock de produits finis*)

"LIFO method" means the method by which the origin of fungible goods last received in finished goods inventory is considered to be the origin of fungible goods first withdrawn from finished goods inventory; (*méthode DEPS*)

"opening inventory" means the finished goods inventory at the time an inventory management method is chosen; (*stock d'ouverture*)

"origin identifier" means any mark that identifies fungible goods as originating goods or non-originating goods. (*identificateur d'origine*)

General

11. The inventory management methods for determining whether fungible goods referred to in paragraph 7(14)(b) of these Regulations are originating goods are the following:

- (a) specific identification method;
- (b) FIFO method;
- (c) LIFO method; and
- (d) average method.

12. Where an exporter of a good or a person from whom the exporter acquired the good chooses an inventory management method referred to in section 11, that method shall be used from the time the choice is made until the end of the fiscal year of the exporter or person.

Specific Identification Method

13. (1) Except as provided under subsection (2), where the exporter or person referred to in section 12 chooses the specific identification method, the exporter or person shall physically segregate, in finished goods inventory, originating goods that are fungible goods from non-originating goods that are fungible goods.

(2) Where originating goods or non-originating goods that are fungible goods are marked with an origin identifier, the exporter or person need not physically segregate those goods under subsection (1) if the origin identifier is visible on the fungible goods.

Average Method

14. (1) Where the exporter or person referred to in section 12 chooses the average method, the origin of fungible goods withdrawn from finished goods inventory during a month or three-month period, at the choice of the exporter or person, is determined on the basis of the ratio of originating goods and non-originating goods in finished goods inventory for the preceding one-month or three-month period that is calculated by dividing

- (a) the sum of

(i) the total units of originating goods or non-originating goods that are fungible goods and that were in finished goods inventory at the beginning of the preceding one-month or three-month period, and

(ii) the total units of originating goods or non-originating goods that are fungible goods and that were received in finished goods inventory during that preceding one-month or three-month period,

by

(b) the sum of

(i) the total units of originating goods and non-originating goods that are fungible goods and that were in finished goods inventory at the beginning of the preceding one-month or three-month period, and

(ii) the total units of originating goods and non-originating goods that are fungible goods and that were received in finished goods inventory during that preceding one-month or three-month period.

(2) The ratio calculated with respect to a preceding month or three-month period under subsection (1) is applied to the fungible goods remaining in finished goods inventory at the end of the preceding month or three-month period.

Manner of Dealing with Opening Inventory

15. (1) Except as otherwise provided under subsections (2) and (3), where the exporter or person referred to in section 12 has fungible goods in opening inventory, the origin of those fungible goods is determined by

(a) identifying, in the books of the exporter or person, the latest receipts of fungible goods that add up to the amount of fungible goods in opening inventory;

(b) determining the origin of the fungible goods that make up those receipts; and

(c) considering the origin of those fungible goods to be the origin of the fungible goods in opening inventory.

(2) Where the exporter or person chooses the specific identification method and has, in opening inventory, originating goods or non-originating goods that are fungible goods and that are marked with an origin identifier, the origin of those fungible goods is determined on the basis of the origin identifier.

(3) The exporter or person may consider all fungible goods in opening inventory to be non-originating goods.

APPENDIX A

"EXAMPLES" ILLUSTRATING THE APPLICATION OF THE
INVENTORY MANAGEMENT METHODS TO DETERMINE
THE ORIGIN OF FUNGIBLE MATERIALS

The following examples are based on the figures set out in the table below and on the following assumptions:

- (a) originating Material A and non-originating Material A that are fungible materials are used in the production of Good A;*
- (b) one unit of Material A is used to produce one unit of Good A;*
- (c) Material A is only used in the production of Good A;*
- (d) all other materials used in the production of Good A are originating materials; and*
- (e) the producer of Good A exports all shipments of Good A to the territory of a NAFTA country.*

MATERIALS INVENTORY (RECEIPTS OF MATERIAL A)				SALES (SHIPMENTS OF GOOD A)
DATE (M/D/Y)	QUANTITY (UNITS)	UNIT COST*	TOTAL VALUE	QUANTITY (UNITS)
12/18/93	100 (O ¹)	\$1.00	\$100	
12/27/93	100 (N ²)	1.10	110	
01/01/94	200 (OI ³)			
01/01/94	1,000 (O)	1.00	1,000	
01/05/94	1,000 (N)	1.10	1,100	
01/10/94				100
01/10/94	1,000 (O)	1.05	1,050	
01/15/94				700
01/16/94	2,000 (N)	1.10	2,200	
01/20/94				1,000
01/23/94				900

* unit cost is determined in accordance with section 7 of these Regulations

¹ "O" denotes originating materials

² "N" denotes non-originating materials

³ "OI" denotes opening inventory

Example 1: FIFO method

Good A is subject to a regional value-content requirement. Producer A is using the transaction value method to determine the regional value content of Good A.

By applying the FIFO method:

- (1) the 100 units of originating Material A in opening inventory that were received in materials inventory on 12/18/93 are considered to have been used in the production of the 100 units of Good A shipped on 01/10/94; therefore, the value of non-originating materials used in the production of those goods is considered to be \$0;

- (2) *the 100 units of non-originating Material A in opening inventory that were received in materials inventory on 12/27/93 and 600 units of the 1,000 units of originating Material A that were received in materials inventory on 01/01/94 are considered to have been used in the production of the 700 units of Good A shipped on 01/15/94; therefore, the value of non-originating materials used in the production of those goods is considered to be \$110 (100 units x \$1.10);*
- (3) *the remaining 400 units of the 1,000 units of originating Material A that were received in materials inventory on 01/01/94 and 600 units of the 1,000 units of non-originating Material A that were received in materials inventory on 01/05/94 are considered to have been used in the production of the 1,000 units of Good A shipped on 01/20/94; therefore, the value of non-originating materials used in the production of those goods is considered to be \$660 (600 units x \$1.10); and*
- (4) *the remaining 400 units of the 1,000 units of non-originating Material A that were received in materials inventory on 01/05/94 and 500 units of the 1,000 units of originating Material A that were received in materials inventory on 01/10/94 are considered to have been used in the production of the 900 units of Good A shipped on 01/23/94; therefore, the value of non-originating materials used in the production of the those goods is considered to be \$440 (400 units x \$1.10).*

Example 2: LIFO method

Good A is subject to a change in tariff classification requirement and the non-originating Material A used in the production of Good A does not undergo the applicable change in tariff classification. Therefore, where originating Material A is used in the production of Good A, Good A is an originating good and, where non-originating Material A is used in the production of Good A, Good A is a non-originating good.

By applying the LIFO method:

- (1) *100 units of the 1,000 units of non-originating Material A that were received in materials inventory on 01/05/94 are considered to have been used in the production of the 100 units of Good A shipped on 01/10/94;*
- (2) *700 units of the 1,000 units of originating Material A that were received in materials inventory on 01/10/94 are considered to have been used in the production of the 700 units of Good A shipped on 01/15/94;*
- (3) *1,000 units of the 2,000 units of non-originating Material A that were received in materials inventory on 01/16/94 are considered to have been used in the production of the 1,000 units of Good A shipped on 01/20/94; and*
- (4) *900 units of the remaining 1,000 units of non-originating Material A that were received in materials inventory on 01/16/94 are considered to have been used in the production of the 900 units of Good A shipped on 01/23/94.*

Example 3: Average method

Good A is subject to an applicable regional value-content requirement. Producer A is using the transaction value method to determine the regional value content of Good A. Producer A determines the average value of non-originating Material A and the ratio of originating Material A to total value of originating Material A and non-originating Material A in the following table.

	MATERIAL INVENTORY				SALES			
	(RECEIPTS OF MATERIAL A)		(NON-ORIGINATING MATERIAL)		(SHIPMENTS OF GOOD A)			
	DATE (M/D/Y)	QUANTITY (UNITS)	TOTAL VALUE	UNIT COST*	QUANTITY (UNITS)	TOTAL VALUE	RATIO	QUANTITY (UNITS)
Receipt	12/18/93	100 (O ¹)	\$100	\$1.00				
Receipt	12/27/93	100 (N ²)	110	1.10	100	\$110.00		
NEW AVG INV VALUE		200 (OI ³)	210	1.05	100	105.00	0.50	
Receipt	01/01/94	1,000 (O)	1,000	1.00				
NEW AVG INV VALUE		1,200	1,210	1.01	100	101.00	0.08	
Receipt	01/05/94	1,000 (N)	1,100	1.10	1,000	1,100.00		
NEW AVG INV VALUE		2,200	2,310	1.05	1,100	1,155.00	0.50	
Shipment	01/10/94	(100)	(105)	1.05	(50)	(52.50)		100
Receipt	01/10/94	1,000 (O)	1,050	1.05				
NEW AVG INV VALUE		3,100	3,255	1.05	1,050	1,102.50	0.34	
Shipment	01/15/94	(700)	(735)	1.05	(238)	(249.90)		700
Receipt	01/16/94	2,000 (N)	2,200	1.10	2,000	2,200.00		
NEW AVG INV VALUE		4,400	4,720	1.07	2,812	3,008.84	0.64	
Shipment	01/20/94	(1,000)	(1,070)	1.07	(640)	(684.80)		1,000
Shipment	01/23/94	(900)	(963)	1.07	(576)	(616.32)		900
NEW AVG INV VALUE		2,500	2,687	1.07	1,596	1,707.24	0.64	

* unit cost is determined in accordance with section 7 of these Regulations

¹ "O" denotes originating materials

² "N" denotes non-originating materials

³ "OI" denotes opening inventory

By applying the average method:

- (1) *before the shipment of the 100 units of Material A on 01/10/94, the ratio of units of originating Material A to total units of Material A in materials inventory was .50 (1,100 units/2,200 units) and the ratio of units of non-originating Material A to total units of Material A in materials inventory was .50 (1,100 units/2,200 units);*

based on those ratios, 50 units (100 units x .50) of originating Material A and 50 units (100 units x .50) of non-originating Material A are considered to have been used in the production of the 100 units of Good A shipped on 01/10/94; therefore, the value of non-originating Material A used in the production of those goods is considered to be \$52.50 [100 units x \$1.05 (average unit value) x .50];

the ratios are applied to the units of Material A remaining in materials inventory after the shipment: 1,050 units (2,100 units x .50) are considered to be originating materials and 1,050 units (2,100 units x .50) are considered to be non-originating materials;

- (2) *before the shipment of the 700 units of Good A on 01/15/94, the ratio of units of originating Material A to total units of Material A in materials inventory was 66% (2,050 units/3,100 units) and the ratio of units of non-originating Material A to total units of Material A in materials inventory was 34% (1,050 units/3,100 units);*

based on those ratios, 462 units (700 units x .66) of originating Material A and 238 units (700 units x .34) of non-originating Material A are considered to have been used in the production of the 700 units of Good A shipped on 01/15/94; therefore, the value of non-originating Material A used in the production of those goods is considered to be \$249.90 [700 units x \$1.05 (average unit value) x 34%];

the ratios are applied to the units of Material A remaining in materials inventory after the shipment: 1,584 units (2,400 units x .66) are considered to be originating materials and 816 units (2,400 units x .34) are considered to be non-originating materials;

- (3) *before the shipment of the 1,000 units of Material A on 01/20/94, the ratio of units of originating Material A to total units of Material A in materials inventory was 36% (1,584 units/4,400 units) and the ratio of units of non-originating Material A to total units of Material A in materials inventory was 64% (2,816 units/4,400 units);*

based on those ratios, 360 units (1,000 units x .36) of originating Material A and 640 units (1,000 units x .64) of non-originating Material A are considered to have been used in the production of the 1,000 units of Good A shipped on 01/20/94; therefore, the value of non-originating Material A used in the production of those goods is considered to be \$684.80 [1,000 units x \$1.07 (average unit value) x 64%];

those ratios are applied to the units of Material A remaining in materials inventory after the shipment: 1,224 units (3,400 units x .36) are considered to be originating materials and 2,176 units (3,400 units x .64) are considered to be non-originating materials;

- (4) before the shipment of the 900 units of Good A on 01/23/94, the ratio of units of originating Material A to total units of Material A in materials inventory was 36% (1,224 units/3,400 units) and the ratio of units of non-originating Material A to total units of Material A in materials inventory was 64% (2,176 units/3,400 units);

based on those ratios, 324 units (900 units x .36) of originating Material A and 576 units (900 units x .64) of non-originating Material A are considered to have been used in the production of the 900 units of Good A shipped on 01/23/94; therefore, the value of non-originating Material A used in the production of those goods is considered to be \$616.32 [900 units x \$1.07 (average unit value) x 64%];

those ratios are applied to the units of Material A remaining in materials inventory after the shipment: 900 units (2,500 units x .36) are considered to be originating materials and 1,600 units (2,500 units x .64) are considered to be non-originating materials.

Example 4: Average method

Good A is subject to an applicable regional value-content requirement. Producer A is using the net cost method and is averaging over a period of one month under paragraph 6(15)(a) of these Regulations to determine the regional value content of Good A.

By applying the average method:

the ratio of units of originating Material A to total units of Material A in materials inventory for January 1994 is 40.4% (2,100 units/5,200 units);

based on that ratio, 1,091 units (2,700 units x .404) of originating Material A and 1,609 units (2,700 units - 1,091 units) of non-originating Material A are considered to have been used in the production of the 2,700 units of Good A shipped in January 1994; therefore, the value of non-originating materials used in the production of those goods is considered to be \$0.64 per unit [$\$5,560$ (total value of Material A in materials inventory) / 5,200 (units of Material A in materials inventory) = \$1.07 (average unit value) x (1 - .404)] or \$1,728 ($\$0.64 \times 2,700$ units); and

that ratio is applied to the units of Good A remaining in finished goods inventory on January 31, 1994: 1,010 units (2,500 units x .404) are considered to be originating goods and 1,490 units (2,500 units - 1,010 units) are considered to be non-originating goods.

APPENDIX B

"EXAMPLES" ILLUSTRATING THE APPLICATION OF THE
INVENTORY MANAGEMENT METHODS TO DETERMINE
THE ORIGIN OF FUNGIBLE GOODS

The following examples are based on the figures set out in the table below and on the assumption that Exporter A acquires originating Good A and non-originating Good A that are fungible goods and physically combines or mixes Good A before exporting those goods to the buyer of those goods.

FINISHED GOODS INVENTORY (RECEIPTS OF GOOD A)		SALES (SHIPMENTS OF GOOD A)
DATE (M/D/Y)	QUANTITY (UNITS)	QUANTITY (UNITS)
12/18/93	100 (O ¹)	
12/27/93	100 (N ²)	
01/01/94	200 (OI ³)	
01/01/94	1,000 (O)	
01/05/94	1,000 (N)	
01/10/94		100
01/10/94	1,000 (O)	
01/15/94		700
01/16/94	2,000 (N)	
01/20/94		1,000
01/23/94		900

¹ "O" denotes originating goods

² "N" denotes non-originating goods

³ "OI" denotes opening inventory

Example 1: FIFO method

By applying the FIFO method:

- (1) the 100 units of originating Good A in opening inventory that were received in finished goods inventory on 12/18/93 are considered to be the 100 units of Good A shipped on 01/10/94;*
- (2) the 100 units of non-originating Good A in opening inventory that were received in finished goods inventory on 12/27/93 and 600 units of the 1,000 units of originating Good A that were received in finished goods inventory on 01/01/94 are considered to be the 700 units of Good A shipped on 01/15/94;*
- (3) the remaining 400 units of the 1,000 units of originating Good A that were received in finished goods inventory on 01/01/94 and 600 units of the 1,000 units of non-originating Good A that were received in finished goods inventory on 01/05/94 are considered to be the 1,000 units of Good A shipped on 01/20/94; and*
- (4) the remaining 400 units of the 1,000 units of non-originating Good A that were received in finished goods inventory on 01/05/94 and 500 units of the 1,000 units of originating Good A that were received in finished goods inventory on 01/10/94 are considered to be the 900 units of Good A shipped on 01/23/94.*

Example 2: LIFO method

By applying the LIFO method:

- (1) 100 units of the 1,000 units of non-originating Good A that were received in finished goods inventory on 01/05/94 are considered to be the 100 units of Good A shipped on 01/10/94;*
- (2) 700 units of the 1,000 units of originating Good A that were received in finished goods inventory on 01/10/94 are considered to be the 700 units of Good A shipped on 01/15/94;*
- (3) 1,000 units of the 2,000 units of non-originating Good A that were received in finished goods inventory on 01/16/94 are considered to be the 1,000 units of Good A shipped on 01/20/94; and*
- (4) 900 units of the remaining 1,000 units of non-originating Good A that were received in finished goods inventory on 01/16/94 are considered to be the 900 units of Good A shipped on 01/23/94.*

Example 3: Average method

Exporter A chooses to determine the origin of Good A on a monthly basis. Exporter A exported 3,000 units of Good A during the month of February 1994. The origin of the units of Good A exported during that month is determined on the basis of the preceeding month, that is January 1994.

By applying the average method:

the ratio of originating goods to all goods in finished goods inventory for the month of January 1994 is 40.4% (2,100 units/5,200 units);

based on that ratio, 1,212 units (3,000 units x .404) of Good A shipped in January 1994 are considered to be originating goods and 1,788 units (3,000 units - 1,212 units) of Good A are considered to be non-originating goods; and

that ratio is applied to the units of Good A remaining in finished goods inventory on January 31, 1994: 1,010 units (2,500 units x .404) are considered to be originating goods and 1,490 units (2,500 units - 1,010 units) are considered to be non-originating goods.

SCHEDULE XI

METHOD FOR CALCULATING NON-ALLOWABLE INTEREST COSTS

Definitions and Interpretation

1. For purposes of this Schedule,

"fixed-rate contract" means a loan contract, instalment purchase contract or other financing agreement in which the interest rate remains constant throughout the life of the contract or agreement; (*contrat à taux fixe*)

"linear interpolation" means, with respect to the yield on federal government debt obligations, the application of the following mathematical formula:

$$A + [((B - A) \times (E - D)) / (C - D)]$$

where

A is the yield on federal government debt obligations that are nearest in maturity but of shorter maturity than the weighted average principal maturity of the payment schedule under the fixed-rate contract or variable-rate contract to which they are being compared,

B is the yield on federal government debt obligations that are nearest in maturity but of greater maturity than the weighted average principal maturity of that payment schedule,

C is the maturity of federal government debt obligations that are nearest in maturity but of greater maturity than the weighted average principal maturity of that payment schedule,

D is the maturity of federal government debt obligations that are nearest in maturity but of shorter maturity than the weighted average principal maturity of that payment schedule, and

E is the weighted average principal maturity of that payment schedule; (*interpolation linéaire*)

"payment schedule" means the schedule of payments, whether on a weekly, bi-weekly, monthly, yearly or other basis, of principal and interest, or any combination thereof, made by a producer to a lender in accordance with the terms of a fixed-rate contract or variable-rate contract; (*échancier*)

"variable-rate contract" means a loan contract, instalment purchase contract or other financing agreement in which the interest rate is adjusted at intervals during the life of the contract or agreement in accordance with its terms; (*contrat à taux variable*)

"weighted average principal maturity" means, with respect to fixed-rate contracts and variable-rate contracts, the numbers of years, or portion thereof, that is equal to the number obtained by

(a) dividing the sum of the weighted principal payments,

(i) in the case of a fixed-rate contract, by the original amount of the loan, and

(ii) in the case of a variable-rate contract, by the principal balance at the beginning of the interest rate period for which the weighted principal payments were calculated; and

(b) rounding the amount determined under paragraph (a) to the nearest single decimal place and, where that amount is the midpoint between two such numbers, to the greater of those two numbers; (*échéance moyenne pondérée applicable au principal*)

"weighted principal payment" means,

(a) with respect to fixed-rate contracts, the amount determined by multiplying each principal payment under the contract by the number of years, or portion thereof, between the date the producer entered into the contract and the date of that principal payment, and

(b) with respect to variable-rate contracts

(i) the amount determined by multiplying each principal payment made during the current interest rate period by the number of years, or portion thereof, between the beginning of that interest rate period and the date of that payment, and

(ii) the amount equal to the outstanding principal owing, but not necessarily due, at the end of the current interest rate period, multiplied by the number of years, or portion thereof, between the beginning and the end of that interest rate period; (*paiement de principal pondéré*)

"yield on federal government debt obligations" means

(a) in the case of a producer located in Canada, the yield for federal government debt obligations set out in the Bank of Canada's *Weekly Financial Statistics*

(i) where the interest rate is adjusted at intervals of less than one year, under the title "Treasury Bills", and

(ii) in any other case, under the title "Selected Government of Canada benchmark bond yields",

for the week that the producer entered into the contract or the week of the most recent interest rate adjustment date, if any, under the contract,

(b) in the case of a producer located in Mexico, the yield for federal government debt obligations set out in *La Seccion de Indicadores Monetarios, Financieros, y de Finanzas Publicas, de los Indicadores Economicos*, published by the Banco de Mexico under the title "Certificados de la Tesoreria de la Federacion" for the week that the producer entered into the contract or the week of the most recent interest rate adjustment date, if any, under the contract, and

(c) in the case of a producer located in the United States, the yield for federal government debt obligations set out in the Federal Reserve statistical release (H.15) *Selected Interest Rates*

(i) where the interest rate is adjusted at intervals of less than one year, under the title "U.S. government securities, Treasury bills, Secondary market", and

(ii) in any other case, under the title "U.S. Government Securities, Treasury constant maturities",

for the week that the producer entered into the contract or the week of the most recent interest rate adjustment date, if any, under the contract. (*rendement des titres d'emprunt du gouvernement fédéral*)

General

2. For purposes of calculating non-allowable interest costs

(a) with respect to a fixed-rate contract, the interest rate under that contract shall be compared with the yield on federal government debt obligations that have maturities of the same length as the weighted average principal maturity of the payment schedule under the contract (that yield determined by linear interpolation, where necessary);

(b) with respect to a variable-rate contract

(i) in which the interest rate is adjusted at intervals of less than or equal to one year, the interest rate under that contract shall be compared with the yield on federal government debt obligations that have maturities closest in length to the interest rate adjustment period of the contract, and

(ii) in which the interest rate is adjusted at intervals of greater than one year, the interest rate under the contract shall be compared with the yield on federal government debt obligations that have maturities of the same length as the weighted average principal maturity of the payment schedule under the contract (that yield determined by linear interpolation, where necessary); and

(c) with respect to a fixed-rate or variable-rate contract in which the weighted average principal maturity of the payment schedule under the contract is greater than the maturities offered on federal government debt obligations, the interest rate under the contract shall be compared to the yield on federal government debt obligations that have maturities closest in length to the weighted average principal maturity of the payment schedule under the contract.

APPENDIX

"EXAMPLE" ILLUSTRATING THE APPLICATION OF THE METHOD
FOR CALCULATING NON-ALLOWABLE INTEREST COSTS IN THE CASE OF A
FIXED-RATE CONTRACT

The following example is based on the figures set out in the table below and on the following assumptions:

- (a) a producer in a NAFTA country borrows \$1,000,000 from a person of the same NAFTA country under a fixed-rate contract;*
- (b) under the terms of the contract, the loan is payable in 10 years with interest paid at the rate of 6 per cent per year on the declining principal balance;*
- (c) the payment schedule calculated by the lender based on the terms of the contract requires the producer to make annual payments of principal and interest of \$135,867.36 over the life of the contract;*
- (d) there are no federal government debt obligations that have maturities equal to the 6 year weighted average principal maturity of the contract; and*
- (e) the federal government debt obligations that are nearest in maturity to the weighted average principal maturity of the contract are of 5 and 7 year maturities, and the yields on them are 4.7 per cent and 5.0 per cent, respectively.*

Years of Loan	Principal Balance ¹	Interest Payment ²	Principal Payment ³	Payment Schedule	Weighted Principal Payment ⁴
1	\$924,132.04	\$60,000.00	\$75,867.96	\$135,867.96	\$75,867.96
2	843,712.00	55,447.92	80,420.04	135,867.96	160,840.08
3	758,466.76	50,622.72	85,245.24	135,867.96	255,735.72
4	668,106.81	45,508.01	90,359.95	135,867.96	361,439.82
5	572,325.26	40,086.41	95,781.55	135,867.96	478,907.76
6	470,796.81	34,339.52	101,528.44	135,867.96	609,170.67
7	363,176.66	28,247.81	107,620.15	135,867.96	753,341.06
8	249,099.30	21,790.60	114,077.36	135,867.96	912,618.88
9	128,177.30	14,945.96	120,922.00	135,867.96	1,088,298.02
10	(0.00)	7,690.66	128,177.32	135,867.96	<u>1,281,773.22</u>
					\$5,977,993.19

Weighted Average Principal Maturity

$$\$5,977,993.19 / \$1,000,000 = 5.977993 \text{ or } 6 \text{ years}^5$$

By applying the above method,

(1) the weighted average principal maturity of the payment schedule under the 6 per cent contract is 6 years;

¹ the principal balance represents the loan balance at the end of each full year the loan is in effect and is calculated by subtracting the current year's principal payment from the prior year's ending loan balance

² interest payments are calculated by multiplying the prior year's ending loan balance by the contract interest rate of 6 per cent

³ principal payments are calculated by subtracting the current year's interest payments from the annual payment schedule amount

⁴ the weighted principal payment is determined by, for each year of the loan, multiplying that year's principal payment by the number of years the loan had been in effect at the end of that year

⁵ the weighted average principal maturity of the contract is calculated by dividing the sum of the weighted principal payments by the original loan amount and rounding the amount determined to the nearest decimal place

(2) the yields on the closest maturities for comparable federal government debt obligations of 5 years and 7 years are 4.7 per cent and 5.0 per cent, respectively; therefore, using linear interpolation, the yield on a federal government debt obligation that has a maturity equal to the weighted average principal maturity of the contract is 4.85 per cent. This number is calculated as follows:

$$4.7 + [((5.0 - 4.7) \times (6 - 5)) / (7 - 5)]$$

$$= 4.7 + 0.15$$

$$= 4.85\%; \text{ and}$$

(3) the producer's contract interest rate of 6 per cent is within 700 basis points of the 4.85 per cent yield on the comparable federal government debt obligation; therefore, none of the producer's interest costs are considered to be non-allowable interest costs for purposes of the definition "non-allowable interest costs".

**"EXAMPLE" ILLUSTRATING THE APPLICATION OF THE METHOD FOR
CALCULATING NON-ALLOWABLE INTEREST COSTS IN THE CASE OF A
VARIABLE-RATE CONTRACT**

The following example is based on the figures set out in the tables below and on the following assumptions:

- (a) a producer in a NAFTA country borrows \$1,000,000 from a person of the same NAFTA country under a variable-rate contract;*
- (b) under the terms of the contract, the loan is payable in 10 years with interest paid at the rate of 6 per cent per year for the first two years and 8 per cent per year for the next two years on the principal balance, with rates adjusted each two years after that;*
- (c) the payment schedule calculated by the lender based on the terms of the contract requires the producer to make annual payments of principal and interest of \$135,867.96 for the first two years of the loan, and of \$146,818.34 for the next two years of the loan;*
- (d) there are no federal government debt obligations that have maturities equal to the 1.9 year weighted average principal maturity of the first two years of the contract;*
- (e) there are no federal government debt obligations that have maturities equal to the 1.9 year weighted average principal maturity of the third and fourth years of the contract; and*
- (f) the federal government debt obligations that are nearest in maturity to the weighted average principal maturity of the contract are 1 and 2 year maturities, and the yields on them are 3.0 per cent and 3.5 per cent respectively.*

<i>Beginning of Year</i>	<i>Principal Balance</i>	<i>Interest Rate (%)</i>	<i>Interest Payment</i>	<i>Principal Payment</i>	<i>Payment Schedule</i>	<i>Weighted Principal Payment</i>
1	\$1,000,000.00	6.00	\$60,000.00	\$75,867.96	\$135,867.96	\$75,867.96
2	924,132.04	6.00	55,447.92	80,420.04	135,867.96	<u>1,848,264.08</u>
						\$1,924,132.04

Weighted Average Principal Maturity

$$\$1,924,132.04 / \$1,000,000 = 1.92413204 \text{ or } 1.9 \text{ years}$$

By applying the above method:

- (1) the weighted average principal maturity of the payment schedule of the first two years of the contract is 1.9 years;*

(2) the yield on the closest maturities of federal government debt obligations of 1 year and 2 years are 3.0 and 3.5 per cent, respectively; therefore, using linear interpolation, the yield on a federal government debt obligation that has a maturity equal to the weighted average principal maturity of the payment schedule of the first two years of the contract is 3.45 per cent. This amount is calculated as follows:

$$3.0 + [(3.5 - 3.0) \times (1.9 - 1.0)] / (2.0 - 1.0);$$

$$= 3.0 + 0.45$$

$$= 3.45\%; \text{ and}$$

(3) the producer's contract rate of 6 per cent for the first two years of the loan is within 700 basis points of the 3.45 per cent yield on federal government debt obligations that have maturities equal to the 1.9 year weighted average principal maturity of the payment schedule of the first two years of the producer's loan contract; therefore, none of the producer's interest costs are considered to be non-allowable interest costs for purposes of the definition "non-allowable interest costs".

Beginning of Year	Principal Balance	Interest Rate (%)	Interest Payment	Principal Payment	Payment Schedule	Weighted Principal Payment
1	\$1,000,000.00	6.00	\$60,000.00	\$75,867.96	\$135,867.96	
2	924,132.04	6.00	55,447.92	80,420.04	135,867.96	
3	843,712.01	8.00	67,496.96	79,321.38	146,818.34	\$79,321.38
4	764,390.62	8.00	61,151.25	85,667.09	146,818.34	<u>1,528,781.24</u>
						\$1,608,102.62

Weighted Average Principal Maturity

$$\$1,608,102.62 / \$843,712.01 = 1.905985 \text{ or } 1.9 \text{ years}$$

By applying the above method:

(1) the weighted average principal maturity of the payment schedule under the first two years of the contract is 1.9 years;

(2) the federal government debt obligations that are nearest in maturities to the weighted average principal maturity of the contract are 1 and 2 year maturities, and the yields on them are 3.0 and 3.5 percent, respectively; therefore, using linear interpolation, the yield on a federal government debt obligation that has a maturity equal to the weighted average principal maturity of the payment schedule of the first two years of the contract is 3.45 per cent. This amount is calculated as follows:

$$3.0 + [(3.5 - 3.0) \times (1.9 - 1.0)] / (2.0 - 1.0);$$

$$= 3.0 + 0.45$$

$$= 3.45\%$$

(3) the producer's contract interest rate, for the third and fourth years of the loan, of 8 per cent is within 700 basis points of the 3.45 per cent yield on federal government debt obligations that have maturities equal to the 1.9 year weighted average principal maturity of the payment schedule under the third and fourth years of the producer's loan contract; therefore, none of the producer's interest costs are considered to be non-allowable interest costs for purposes of the definition "non-allowable interest costs".

SCHEDULE XII

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

1. Generally Accepted Accounting Principles means the recognized consensus or substantial authoritative support in the territory of a NAFTA country with respect to the recording of revenues, expenses, costs, assets and liabilities, disclosure of information and preparation of financial statements. These standards may be broad guidelines of general application as well as detailed standards, practices and procedures.

2. For purposes of Generally Accepted Accounting Principles, the recognized consensus or authoritative support are referred to or set out in the following publications:

(a) with respect to the territory of Canada, *The Canadian Institute of Chartered Accountants Handbook*, as updated from time to time;

(b) with respect to the territory of Mexico, *Los Principios de Contabilidad Generalmente Aceptados*, issued by the *Instituto Mexicano de Contadores Públicos A.C. (IMCP)*, including the *boletines complementarios*, as updated from time to time; and

(c) with respect to the territory of the United States,

(i) the following publications of the American Institute of Certified Public Accountants (AICPA), as updated from time to time:

(A) *AICPA Professional Standards*,

(B) *Committee on Accounting Procedure Accounting Research Bulletins*,

(C) *Accounting Principles Board Opinions and Statements*,

(D) *APB Accounting and Auditing Guides*,

(E) *AICPA Statements of Position*, and

(F) *AICPA Issues Papers and Practice Bulletins*,

(ii) the following publications of the Financial Accounting Standards Board (FASB), as updated from time to time:

(A) *FASB Accounting Standards and Interpretations*,

(B) *FASB Technical Bulletins*, and

(C) *FASB Concepts Statements*.

RÈGLEMENT SUR LES RÈGLES D'ORIGINE (ALENA)

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RÈGLEMENT CONCERNANT L'INTERPRÉTATION, L'APPLICATION
ET L'EXÉCUTION UNIFORMES DES RÈGLES D'ORIGINE AUX
TERMES DE L'ACCORD DE LIBRE-ÉCHANGE NORD-AMÉRICAIN

Titre abrégé

1. *Règlement sur les règles d'origine (ALÉNA).*

PARTIE I

DÉFINITIONS ET INTERPRÉTATION

2. (1) Les définitions qui suivent s'appliquent au présent règlement.

« accessoires, pièces de rechange ou outils qui sont livrés avec le produit et qui en font normalement partie » Produits qui sont livrés avec un produit, qu'ils y soient attachés ou non, et qui sont utilisés pour le transport, la protection, l'entretien ou le nettoyage du produit, pour en illustrer le mode de montage, de réparation ou d'utilisation, ou comme pièces de rechange de ses parties consommables ou interchangeables. (*accessories, spare parts or tools that are delivered with a good and form part of the good's standard accessories, spare parts or tools*)

« Accord » L'Accord de libre-échange nord-américain. (*Agreement*)

« assujetti à une prescription de teneur en valeur régionale » Se dit du produit à l'égard duquel les dispositions du présent règlement qui s'appliquent pour déterminer s'il est un produit originaire comportent une prescription de teneur en valeur régionale. (*subject to a regional value-content requirement*)

« autres coûts » En ce qui concerne le coût total, les coûts qui ne sont ni des coûts incorporables ni des coûts non incorporables. (*other costs*)

« changement de classification tarifaire applicable » À l'égard d'une matière non originaire utilisée dans la production d'un produit, changement de classification tarifaire prévu dans une règle énoncée à l'annexe I à l'égard du poste tarifaire dans lequel le produit est classé. (*applicable change in tariff classification*)

« composante d'automobile » Produit mentionné à la colonne I de l'annexe V. (*automotive component*)

- « coûts de la main-d'oeuvre directe » Coûts, y compris les avantages sociaux, se rapportant aux employés qui participent directement à la production d'un produit. (*direct labour costs*)
- « coûts des matières directes » La valeur des matières, autres que les matières indirectes et les matières d'emballage et contenants, qui sont utilisées dans la production d'un produit. (*direct material costs*)
- « coûts exclus » Les frais de promotion des ventes, de commercialisation et de service après-vente, les redevances, les frais d'expédition et d'emballage et les frais d'intérêt non admissibles. (*excluded costs*)
- « coûts incorporables » Coûts liés à la production d'un produit, notamment la valeur des matières, les coûts de la main-d'oeuvre directe et les frais généraux directs. (*product costs*)
- « coûts non incorporables » Coûts, autres que les coûts incorporables, passés en charges au cours de la période où ils sont engagés. (*period costs*)
- « coût total » L'ensemble des coûts incorporables, des coûts non incorporables et des autres coûts engagés sur le territoire d'un ou de plusieurs pays ALÉNA. (*total cost*)
- « déchets récupérables ou sous-produits » Déchets et rebuts générés par le producteur d'un produit, que celui-ci utilise dans la production du produit ou qu'il revend. (*reusable scrap or by-product*)
- « droit d'utiliser » Pour l'application de la définition de « redevances », vise notamment le droit de vendre ou de distribuer un produit. (*right to use*)
- « élément d'origine » Matière qui est incorporée dans un véhicule automobile avant la première cession du titre de propriété de celui-ci ou la première consignation du véhicule à une personne qui n'est pas un monteur de véhicules automobiles, et qui est :
 - a) soit un produit d'un poste tarifaire énuméré à l'annexe IV;
 - b) soit un montage de composantes d'automobile, une composante d'automobile, une sous-composante ou une matière répertoriée. (*original equipment*)
- « emplacement du producteur »
 - a) Le lieu de l'entrepôt ou de tout autre poste de réception où le producteur reçoit les matières qu'il utilise dans la

production d'un produit, si ce lieu se trouve dans un rayon de 75 km (46,60 milles) du lieu de production du produit;

b) dans tout autre cas, le lieu où le producteur produit le produit dans lequel une matière doit être utilisée. (*location of the producer*)

« entreprise » Entité constituée ou organisée légalement, à des fins lucratives ou non, et possédée par le secteur privé ou le secteur public, y compris toute société, fiducie, société de personnes, entreprise individuelle, coentreprise ou autre association. (*enterprise*)

« frais de promotion des ventes, de commercialisation et de service après-vente » Frais engagés dans chacun des domaines suivants :

a) la promotion des ventes, la publicité dans les médias, la recherche publicitaire et les études de marché, les instruments promotionnels et de démonstration, les expositions, les conférences de nature commerciale, les foires commerciales et les congrès, les bannières, les étalages, les échantillons gratuits, les documents relatifs aux ventes, à la commercialisation et au service après-vente (brochures, catalogues, notices techniques, tarifs, manuels de service, information sur la vente), l'établissement et la protection de logos et de marques de commerce, les commandites, les frais de reconstitution de gros et de détail et les frais de représentation;

b) les stimulants à la vente et à la commercialisation, les remises aux consommateurs, aux détaillants ou aux grossistes et les stimulants afférents aux marchandises;

c) les salaires et les traitements, les commissions, les primes, les avantages sociaux (par exemple, frais médicaux, assurance, pension), les frais de déplacement et de subsistance et les droits d'adhésion et honoraires professionnels, pour le personnel de la promotion des ventes, de la commercialisation et du service après-vente;

d) le recrutement et la formation du personnel de la promotion des ventes, de la commercialisation et du service après-vente, et la formation au service après-vente des employés s'occupant de la clientèle, lorsque ces coûts sont indiqués séparément pour la promotion des ventes, la commercialisation et le service après-vente des produits dans les états financiers ou les comptes de prix de revient du producteur;

e) l'assurance responsabilité en matière de produits;

f) les fournitures de bureau pour la promotion des ventes, la commercialisation et le service après-vente des produits, lorsque ces coûts sont indiqués séparément pour la promotion des ventes, la commercialisation et le service après-vente des produits dans les états financiers ou les comptes de prix de revient du producteur;

g) les coûts du téléphone, de la poste et autres moyens de communication, lorsque ces coûts sont indiqués séparément pour la promotion des ventes, la commercialisation et le service après-vente des produits dans les états financiers ou les comptes de prix de revient du producteur;

h) les loyers et l'amortissement des bureaux et des centres de distribution servant à la promotion des ventes, à la commercialisation et au service après-vente;

i) les primes d'assurance de biens, les taxes, le coût des services publics et les frais de réparation et d'entretien des bureaux et des centres de distribution servant à la promotion des ventes, à la commercialisation et au service après-vente, lorsque ces coûts sont indiqués séparément pour la promotion des ventes, la commercialisation et le service après-vente des produits dans les états financiers ou les comptes de prix de revient du producteur;

j) les paiements faits par le producteur à d'autres personnes relativement à des réparations sous garantie. (*sales promotion, marketing and after-sales service costs*)

« frais d'expédition et d'emballage » Les frais engagés pour emballer un produit en vue de son expédition et pour l'expédier du point d'expédition directe jusqu'à l'acheteur, à l'exclusion des frais de préparation et de conditionnement du produit pour la vente au détail. (*shipping and packing costs*)

« frais d'intérêt » Tous les frais payés ou à payer à titre d'intérêt par la personne à qui une avance de fonds ou une ouverture de crédit a été accordée. (*interest costs*)

« frais d'intérêt non admissibles » Frais d'intérêt, engagés par un producteur à l'égard de ses titres d'emprunt, qui dépassent de plus de 700 points de base le rendement des titres d'emprunt à échéance comparable émis par le gouvernement fédéral du pays où se trouve le producteur. (*non-allowable interest costs*)

« frais engagés pour emballer » À l'égard d'un produit ou d'une matière, la valeur des matières d'emballage et contenants utilisés pour l'expédition du produit ou de la matière, ainsi que les coûts de main-d'oeuvre afférents. La présente

définition exclut les coûts de préparation et de conditionnement pour la vente au détail. (*costs incurred in packing*)

- « frais généraux directs » Frais, autres que les coûts des matières directes et les coûts de la main-d'oeuvre directe, directement liés à la production d'un produit. (*direct overhead*)
- « incorporée » En ce qui a trait à la production d'un produit, se dit d'une matière qui est physiquement incorporée dans ce produit, ainsi que d'une matière qui est physiquement incorporée dans une autre matière avant que celle-ci ou toute autre matière produite subséquemment soit utilisée dans la production du produit. (*incorporated*)
- « jours » Jours civils, y compris les samedis, dimanches et jours fériés. (*days*)
- « matière » Produit utilisé dans la production d'un autre produit, y compris une pièce ou partie ou un ingrédient. (*material*)
- « matière auto-produite » Matière produite par le producteur d'un produit et utilisée dans la production de celui-ci. (*self-produced material*)
- « matières de conditionnement et contenants » Matières et contenants dans lesquels un produit est conditionné pour la vente au détail. (*packaging materials and containers*)
- « matières d'emballage et contenants » Matières et contenants servant à protéger un produit pendant son transport, à l'exclusion des matières de conditionnement et contenants. (*packing materials and containers*)
- « matières fongibles » Matières qui sont interchangeableables dans le commerce et dont les propriétés sont essentiellement les mêmes. (*fungible materials*)
- « matières identiques » À l'égard d'une matière, les matières qui :
 - a) sont les mêmes que cette matière à tous égards, notamment quant aux caractéristiques physiques, à la qualité et à la réputation, abstraction faite des différences d'aspect mineures;
 - b) ont été produites dans le même pays que cette matière;
 - c) ont été produites :
 - (i) soit par le producteur de cette matière,

(ii) soit, lorsque celui-ci n'a pas produit de matières satisfaisant aux critères énoncés aux alinéas a) et b), par un autre producteur. (*identical materials*)

« matière indirecte » Produit utilisé dans la production, l'essai ou l'inspection d'un produit, mais qui n'est pas physiquement incorporé dans celui-ci, ou produit utilisé dans l'entretien d'édifices ou le fonctionnement d'équipements afférents à la production d'un produit, notamment :

a) le combustible et l'énergie;

b) les outils, les matrices et les moules;

c) les pièces de rechange et les matières utilisées dans l'entretien des équipements et des édifices;

d) les lubrifiants, les graisses, les matières de composition et autres matières utilisées dans la production ou pour faire fonctionner les équipements et les édifices;

e) les gants, les lunettes, les chaussures, les vêtements, l'équipement de sécurité et les fournitures;

f) les équipements, les appareils et les fournitures utilisés pour l'essai ou l'inspection du produit;

g) les catalyseurs et les solvants;

h) les autres produits qui ne sont pas incorporés dans ce produit, mais dont on peut raisonnablement démontrer que leur emploi fait partie de la production de ce produit. (*indirect material*)

« matière intermédiaire » Matière auto-produite qui est utilisée dans la production d'un produit et qui est désignée comme matière intermédiaire conformément au paragraphe 7(4). (*intermediate material*)

« matière non originaire » Matière qui n'est pas admissible à titre de matière originaire aux termes du présent règlement. (*non-originating material*)

« matière originaire » Matière qui est admissible à titre de matière originaire aux termes du présent règlement. (*originating material*)

« matière répertoriée » Produit mentionné à la colonne II de l'annexe V. (*listed material*)

« matières similaires » À l'égard d'une matière, les matières qui :

a) bien qu'elles ne soient pas identiques à cette matière à tous égards, possèdent des éléments constitutifs et des caractéristiques semblables qui font en sorte qu'elles sont propres aux mêmes fonctions que la matière et sont interchangeables avec celle-ci dans le commerce;

b) ont été produites dans le même pays que cette matière;

c) ont été produites :

(i) soit par le producteur de cette matière,

(ii) soit, lorsque celui-ci n'a pas produit de matières satisfaisant aux critères énoncés aux alinéas a) et b), par un autre producteur. (*similar materials*)

« méthode de la valeur transactionnelle » La méthode de calcul de la teneur en valeur régionale d'un produit qui est énoncée au paragraphe 6(2). (*transaction value method*)

« méthode du coût net » La méthode de calcul de la teneur en valeur régionale d'un produit qui est énoncée au paragraphe 6(3). (*net cost method*)

« mois » Mois civil. (*month*)

« montage de composantes d'automobile » Produit, autre qu'un véhicule de gamme lourde, dans lequel est incorporée une composante d'automobile. (*automotive component assembly*)

« monteur de véhicules automobiles » Producteur de véhicules automobiles ainsi que toute personne liée avec laquelle il participe à la production de véhicules automobiles ou toute coentreprise dans laquelle il a des intérêts aux fins de la production de véhicules automobiles. (*motor vehicle assembler*)

« paiements » À l'égard des redevances et des frais de promotion des ventes, de commercialisation et de service après-vente, les coûts passés en charges dans les livres comptables du producteur, qu'un paiement ait été effectué ou non à ce titre. (*payments*)

« pays ALÉNA » Pays partie à l'Accord. (*NAFTA country*)

« personne » Personne physique ou entreprise. (*person*)

- « personne d'un pays ALÉNA » Ressortissant ou entreprise constituée ou organisée sous le régime des lois d'un pays ALÉNA. (*person of a NAFTA country*)
- « personne liée » Personne liée à une autre dans l'une ou l'autre des circonstances suivantes :
- a) l'une fait partie de la direction ou du conseil d'administration de l'entreprise de l'autre, et réciproquement;
 - b) elles ont juridiquement la qualité d'associés;
 - c) l'une est l'employeur de l'autre;
 - d) une personne quelconque possède, contrôle ou détient, directement ou indirectement, 25 pour cent ou plus des actions ou parts émises avec droit de vote de chacune d'elles;
 - e) l'une d'elles contrôle l'autre directement ou indirectement;
 - f) toutes deux sont directement ou indirectement contrôlées par une tierce personne;
 - g) elles sont membres de la même famille (enfants adoptifs ou par le sang, frères, soeurs, parents, grand-parents ou conjoints). (*related person*)
- « point d'expédition directe » Le lieu à partir duquel le producteur d'un produit expédie normalement celui-ci à l'acheteur. (*point of direct shipment*)
- « poste tarifaire » Position, sous-position ou numéro tarifaire. (*tariff provision*)
- « producteur » Toute personne qui cultive, extrait, récolte, pêche, piège, chasse, fabrique, transforme ou monte un produit. (*producer*)
- « production » Le fait de cultiver, d'extraire, de récolter, de pêcher, de piéger, de chasser, de fabriquer, de transformer ou de monter un produit. (*production*)
- « produit » S'entend d'une marchandise au sens de la *Loi sur les douanes*. (*French version only*)
- « produit automobile de gamme légère » Véhicule de gamme légère ou produit d'un poste tarifaire énuméré à l'annexe IV qui est assujetti à une prescription de teneur en valeur régionale et

qui sert d'élément d'origine dans la production d'un véhicule de gamme légère. (*light-duty automotive good*)

« produit non originaire » Produit qui n'est pas admissible à titre de produit originaire aux termes du présent règlement. (*non-originating good*)

« produit originaire » Produit qui est admissible à titre de produit originaire aux termes du présent règlement. (*originating good*)

« produits fongibles » Produits qui sont interchangeables dans le commerce et dont les propriétés sont essentiellement les mêmes. (*fungible goods*)

« produits identiques » À l'égard d'un produit, les produits qui :

a) sont les mêmes que ce produit à tous égards, notamment quant aux caractéristiques physiques, à la qualité et à la réputation, abstraction faite des différences d'aspect mineures;

b) ont été produits dans le même pays que ce produit;

c) ont été produits :

(i) soit par le producteur de ce produit,

(ii) soit, lorsque celui-ci n'a pas produit de produits satisfaisant aux critères énoncés aux alinéas a) et b), par un autre producteur. (*identical goods*)

« produits similaires » À l'égard d'un produit, les produits qui :

a) bien qu'ils ne soient pas identiques à ce produit à tous égards, possèdent des éléments constitutifs et des caractéristiques semblables qui font en sorte qu'ils sont propres aux mêmes fonctions que le produit et sont interchangeables avec celui-ci dans le commerce;

b) ont été produits dans le même pays que ce produit;

c) ont été produits :

(i) soit par le producteur de ce produit,

(ii) soit, lorsque celui-ci n'a pas produit de produits satisfaisant aux critères énoncés aux alinéas a) et b), par un autre producteur. (*similar goods*)

« rajusté en fonction d'une base FAB » En ce qui concerne un produit, rajusté par :

a) déduction des coûts suivants s'ils sont inclus dans la valeur transactionnelle du produit :

(i) les coûts de transport du produit après expédition du point d'expédition directe,

(ii) les coûts de déchargement, de chargement, de manutention et d'assurance liés à ce transport,

(iii) le coût des matières d'emballage et contenants;

b) adjonction des coûts suivants s'ils ne sont pas inclus dans la valeur transactionnelle du produit :

(i) les coûts de transport du produit du lieu de production jusqu'au point d'expédition directe,

(ii) les coûts de chargement, de déchargement, de manutention et d'assurance liés à ce transport,

(iii) les coûts de chargement du produit pour expédition à partir du point d'expédition directe. (*adjusted to an F.O.B. basis*)

« redevances » Paiements de toute nature, y compris les paiements effectués au titre d'accords d'assistance technique ou d'accords semblables, qui permettent d'utiliser ou donnent le droit d'utiliser un droit d'auteur, une oeuvre littéraire, artistique ou scientifique, un brevet, une marque de fabrique ou de commerce, un dessin, un modèle ou un plan, une formule ou un procédé secrets, à l'exclusion des paiements effectués au titre d'accords d'assistance technique ou d'accords semblables qui peuvent être rattachés à des services tels que :

a) la formation du personnel, quel que soit l'endroit où elle a lieu;

b) les services d'ingénierie, d'outillage, de réglage des matrices, de conception de logiciels et services informatiques analogues, ou d'autres services, s'ils sont exécutés sur le territoire de l'un ou plusieurs des pays ALÉNA. (*royalties*)

« ressortissant » Personne physique qui est un citoyen ou un résident permanent d'un pays ALÉNA; y sont assimilés :

a) dans le cas du Mexique, un ressortissant ou un citoyen au sens des articles 30 et 34 respectivement de la Constitution du Mexique;

b) dans le cas des États-Unis, un « national of the United States » au sens de la loi intitulée *Immigration and Nationality Act*, dans sa version à la date d'entrée en vigueur de l'Accord. (*national*)

« sous-composante » Produit, autre qu'une matière répertoriée, constitué d'une matière repertoriée et d'une ou de plusieurs autres matières ou matières répertoriées. (*sub-component*)

« Système harmonisé » Le Système harmonisé de désignation et de codification des marchandises, y compris ses règles générales d'interprétation et ses notes relatives aux sections et aux chapitres, tel qu'il figure :

a) pour le Canada, dans le *Tarif des douanes*;

b) pour le Mexique, dans la *Tarifa de la Ley del Impuesto General de Importación*;

c) pour les États-Unis, dans le *Harmonized Tariff Schedule of the United States*. (*Harmonized System*)

« territoire »

a) Dans le cas du Canada, le territoire auquel s'applique la législation douanière du Canada, y compris les régions s'étendant au delà des eaux territoriales du Canada et qui, conformément au droit international et à la législation intérieure du Canada, sont des régions à l'égard desquelles le Canada est habilité à exercer des droits pour ce qui concerne les fonds marins et leur sous-sol ainsi que leurs ressources naturelles;

b) dans le cas du Mexique :

(i) les États de la Fédération et le District fédéral,

(ii) les îles, y compris les récifs et les cayes, dans les eaux adjacentes,

(iii) les îles Guadalupe et Revillagigedo dans l'océan Pacifique,

(iv) le plateau continental et le plateau sous-marin de ces îles, cayes et récifs,

(v) les eaux territoriales, conformément au droit international, et les eaux maritimes intérieures,

(vi) l'espace au-dessus du territoire national, conformément au droit international,

(vii) les régions s'étendant au-delà des eaux territoriales du Mexique et qui, conformément au droit international, y compris la *Convention des Nations Unies sur le droit de la mer*, et à la législation intérieure du Mexique, sont des régions à l'égard desquelles le Mexique est habilité à exercer des droits pour ce qui concerne les fonds marins et leur sous-sol ainsi que leurs ressources naturelles;

c) dans le cas des États-Unis :

(i) le territoire douanier des États-Unis, lequel comprend les cinquante États, le District de Columbia et Porto Rico,

(ii) les zones franches situées sur le territoire des États-Unis et à Porto Rico,

(iii) les régions s'étendant au delà des eaux territoriales des États-Unis et qui, conformément au droit international et à la législation intérieure des États-Unis, sont des régions à l'égard desquelles les États-Unis sont habilités à exercer des droits pour ce qui concerne les fonds marins et leur sous-sol ainsi que leurs ressources naturelles.
(territory)

« utilisé » Utilisé ou consommé dans la production d'un produit.
(used)

« valeur en douane »

a) Pour le Canada, s'entend au sens de la *Loi sur les douanes*, sauf qu'aux fins de la détermination de cette valeur la mention, à l'article 55 de cette loi, de « conformément aux règlements pris en application de la *Loi sur la monnaie* » vaut mention de « conformément au paragraphe 3(1) du présent règlement »;

b) pour le Mexique, s'entend de la *valor en aduana* déterminée conformément à la loi intitulée *Ley Aduanera* et convertie, dans le cas où elle n'est pas exprimée en devise du Mexique, en une telle devise selon le taux de change déterminé conformément au paragraphe 3(1) du présent règlement;

c) pour les États-Unis, s'entend de la valeur des marchandises importées, déterminée par le service des douanes conformément à l'article 402 de la loi intitulée *Tariff Act of 1930* et convertie, dans le cas où elle n'est pas exprimée en devise des États-Unis, en une telle devise selon le taux de change déterminé conformément au paragraphe 3(1) du présent règlement. (customs value)

« véhicule de gamme légère » Véhicule automobile des numéros tarifaires 8702.10.90 ou 8702.90.90 (véhicules pour le

transport d'au plus 15 personnes), ou de l'une des sous-positions 8703.21 à 8703.90, 8704.21 et 8704.31. (*light-duty vehicle*)

« véhicule de gamme lourde » Véhicule automobile de la position 87.01, des numéros tarifaires 8702.10.10 ou 8702.90.10 (véhicules pour le transport d'au moins 16 personnes), des sous-positions 8704.10, 8704.22, 8704.23, 8704.32 ou 8704.90 ou des positions 87.05 ou 87.06. (*heavy-duty vehicle*)

« vérification de l'origine » Vérification de l'origine des produits effectuée :

a) pour ce qui est du Canada, selon les paragraphes 42.1(1) ou 42.2(2) de la *Loi sur les douanes*;

b) pour ce qui est du Mexique, selon l'article 506 de l'Accord;

c) pour ce qui est des États-Unis, selon l'article 509 de la loi intitulée *Tariff Act of 1930*. (*verification of origin*)

(2) Pour l'application des définitions de « matières similaires » et « produits similaires », la qualité des matières ou des produits, leur réputation et l'existence d'une marque de commerce constituent des facteurs à prendre en compte dans la détermination du caractère similaire des matières ou des produits.

(3) Pour l'application du présent règlement :

a) « chapitre », sauf indication contraire, s'entend d'un chapitre du Système harmonisé;

b) « position » s'entend de tout numéro à quatre chiffres, ou des quatre premiers chiffres de tout numéro, figurant dans la colonne « Numéro tarifaire » du Système harmonisé;

c) « sous-position » s'entend de tout numéro à six chiffres, ou des six premiers chiffres de tout numéro, figurant dans la colonne « Numéro tarifaire » du Système harmonisé;

d) « numéro tarifaire » s'entend de tout numéro à huit chiffres figurant dans la colonne « Numéro tarifaire » du Système harmonisé;

e) toute mention, dans le chapitre 4 de l'Accord ou dans le présent règlement, d'un numéro tarifaire comprenant des lettres vaut mention du numéro tarifaire correspondant -- à huit chiffres -- du Système harmonisé, propre à chaque pays ALÉNA;

f) « livres comptables » s'entend :

(i) en ce qui a trait aux livres comptables d'une personne qui se trouve dans un pays ALÉNA :

(A) des livres et autres documents servant à l'inscription des recettes, des dépenses, des coûts, de l'actif et du passif, tenus conformément aux principes comptables généralement reconnus figurant dans les publications énumérées à l'annexe XII, applicables au territoire de ce pays ALÉNA,

(B) des états financiers, y compris la présentation d'informations par voie de notes, établis conformément aux principes comptables généralement reconnus figurant dans les publications énumérées à l'annexe XII, applicables au territoire de ce pays ALÉNA,

(ii) en ce qui a trait aux livres comptables d'une personne qui se trouve dans un endroit hors des territoires des pays ALÉNA :

(A) des livres et autres documents servant à l'inscription des recettes, des dépenses, des coûts, de l'actif et du passif, tenus conformément aux principes comptables généralement reconnus qui sont appliqués à cet endroit ou, en l'absence de tels principes, aux Normes comptables internationales,

(B) des états financiers, y compris la présentation d'informations par voie de notes, établis conformément aux principes comptables généralement reconnus qui sont appliqués à cet endroit ou, en l'absence de tels principes, aux Normes comptables internationales.

(4) Dans le présent règlement, tout exemple désigné « Exemple » y figure à titre d'illustration de la disposition à laquelle il se rapporte; en cas d'incompatibilité, la disposition l'emporte sur l'exemple dans la mesure de l'incompatibilité.

(5) Dans le présent règlement, tout renvoi à un texte législatif d'un pays ALÉNA se rapporte, sauf disposition contraire, au texte en vigueur ainsi qu'à sa version éventuellement modifiée ou au texte édicté en remplacement de celui-ci, le cas échéant.

3. (1) Lorsque la valeur d'un produit ou d'une matière est exprimée dans une autre devise que celle du pays où se trouve le producteur du produit, cette valeur est convertie en devise de ce pays selon le taux de change suivant :

a) dans le cas d'un produit vendu ou d'une matière achetée, le taux de change utilisé par le producteur pour l'inscription de la vente ou de l'achat, selon le cas;

b) dans le cas d'une matière acquise par le producteur autrement que par achat :

(i) le cas échéant, le taux de change qu'il a utilisé pour l'inscription d'une autre transaction effectuée dans cette autre devise dans les 30 jours suivant la date à laquelle il a acquis la matière,

(ii) sinon :

(A) pour le producteur se trouvant au Canada, le taux de change visé à l'article 5 du *Règlement relatif au change sur les monnaies aux fins de l'évaluation des droits de douane*, applicable à la date à laquelle la matière lui a été expédiée directement,

(B) pour le producteur se trouvant au Mexique, le taux de change publié par la Banco de Mexico dans le *Diario Oficial de la Federacion* sous la rubrique « *TIPO de cambio para solventar obligaciones denominadas en moneda extranjera pagaderas en la Republica Mexicana* », applicable à la date à laquelle la matière lui a été expédiée directement,

(C) pour le producteur se trouvant aux États-Unis, le taux de change indiqué dans 31 U.S.C. 5151, applicable à la date à laquelle la matière lui a été expédiée directement.

(2) Lorsque le producteur d'un produit a en sa possession une déclaration visée aux articles 9, 10 ou 14 qui contient des données exprimées dans une autre devise que celle du pays où il se trouve, cette devise est convertie en devise de ce pays selon le taux de change suivant :

a) s'il a acheté la matière dans la même devise que celle des données figurant dans la déclaration, le taux de change qu'il a utilisé pour l'inscription de l'achat;

b) s'il a acheté la matière dans une autre devise que celle des données figurant dans la déclaration :

(i) le cas échéant, le taux de change qu'il a utilisé pour l'inscription d'une transaction effectuée dans cette autre devise dans les 30 jours suivant la date à laquelle il a acquis la matière,

(ii) sinon :

(A) pour le producteur se trouvant au Canada, le taux de change visé à l'article 5 du *Règlement relatif au change sur les monnaies aux fins de l'évaluation des droits de douane*, applicable à la date à laquelle la matière lui a été expédiée directement,

(B) pour le producteur se trouvant au Mexique, le taux de change publié par la Banco de Mexico dans le *Diario Oficial de la Federacion* sous la rubrique « *TIPO de cambio para solventar obligaciones denominadas en moneda extranjera pagaderas en la Republica Mexicana* », applicable à la date à laquelle la matière lui a été expédiée directement,

(C) pour le producteur se trouvant aux États-Unis, le taux de change indiqué dans 31 U.S.C. 5151, applicable à la date à laquelle la matière lui a été expédiée directement;

c) si le producteur a acquis la matière autrement que par achat :

(i) le cas échéant, le taux de change qu'il a utilisé pour l'inscription d'une transaction effectuée dans cette autre devise dans les 30 jours suivant la date à laquelle il a acquis la matière,

(ii) sinon :

(A) pour le producteur se trouvant au Canada, le taux de change visé à l'article 5 du *Règlement relatif au change sur les monnaies aux fins de l'évaluation des droits de douane*, applicable à la date à laquelle la matière lui a été expédiée directement,

(B) pour le producteur se trouvant au Mexique, le taux de change publié par la Banco de Mexico dans le *Diario Oficial de la Federacion* sous la rubrique « *TIPO de cambio para solventar obligaciones denominadas en moneda extranjera pagaderas en la Republica Mexicana* », applicable à la date à laquelle la matière lui a été expédiée directement,

(C) pour le producteur se trouvant aux États-Unis, le taux de change indiqué dans 31 U.S.C. 5151, applicable à la date à laquelle la matière lui a été expédiée directement.

PARTIE II

PRODUITS ORIGINAIRES

Dispositions générales

4. (1) Un produit est originaire du territoire d'un pays ALÉNA s'il est, selon le cas :

a) un produit minéral extrait sur le territoire de l'un ou plusieurs des pays ALÉNA;

b) un végétal ou autre produit récolté sur le territoire de l'un ou plusieurs des pays ALÉNA;

c) un animal vivant né et élevé sur le territoire de l'un ou plusieurs des pays ALÉNA;

d) un produit obtenu de la chasse, du piégeage ou de la pêche sur le territoire de l'un ou plusieurs des pays ALÉNA;

e) un poisson, un crustacé ou autre animal marin tiré de la mer par un navire immatriculé ou enregistré auprès d'un pays ALÉNA et battant son pavillon;

f) un produit qui est produit à bord d'un navire-usine à partir d'un produit visé à l'alinéa e), dans la mesure où ce navire-usine est immatriculé ou enregistré auprès du même pays ALÉNA que le navire ayant tiré le produit de la mer et bat le pavillon de ce pays;

g) un produit qu'un pays ALÉNA ou une personne d'un pays ALÉNA a tiré des fonds marins ou de leur sous-sol à l'extérieur des eaux territoriales de ce pays, dans la mesure où un pays ALÉNA a le droit d'exploiter ces fonds marins;

h) un produit tiré de l'espace extra-atmosphérique, dans la mesure où il est obtenu par un pays ALÉNA ou une personne d'un pays ALÉNA et n'est pas transformé hors des territoires des pays ALÉNA;

i) un déchet ou un résidu provenant :

(i) soit d'opérations de production effectuées sur le territoire de l'un ou plusieurs des pays ALÉNA,

(ii) soit de produits usagés recueillis sur le territoire de l'un ou plusieurs des pays ALÉNA, dans la mesure où ceux-ci ne peuvent servir qu'à la récupération de matières premières;

j) un produit qui est produit sur le territoire de l'un ou plusieurs des pays ALÉNA, uniquement à partir d'un produit visé à l'un des alinéas a) à i), ou à partir de ses dérivés, à toute étape de la production.

(2) Un produit est originaire du territoire d'un pays ALÉNA si, selon le cas :

a) chacune des matières non originaires utilisées dans sa production subit le changement de classification tarifaire applicable par suite de la production effectuée entièrement sur le territoire de l'un ou plusieurs des pays ALÉNA, lorsque la règle énoncée à l'annexe I à l'égard du poste tarifaire dans

lequel le produit est classé prévoit seulement un changement de classification tarifaire et que le produit satisfait aux autres exigences applicables du présent règlement;

b) chacune des matières non originaires utilisées dans sa production subit le changement de classification tarifaire applicable par suite de la production effectuée entièrement sur le territoire de l'un ou plusieurs des pays ALÉNA et le produit satisfait à la prescription applicable de teneur en valeur régionale, lorsque la règle énoncée à l'annexe I à l'égard du poste tarifaire dans lequel le produit est classé prévoit à la fois un changement de classification tarifaire et une prescription de teneur en valeur régionale et que le produit satisfait aux autres exigences applicables du présent règlement;

c) le produit satisfait à la prescription applicable de teneur en valeur régionale, lorsque la règle énoncée à l'annexe I à l'égard du poste tarifaire dans lequel il est classé prévoit seulement une prescription de teneur en valeur régionale et qu'il satisfait aux autres exigences applicables du présent règlement.

(3) Un produit est originaire du territoire d'un pays ALÉNA s'il est produit entièrement sur le territoire de l'un ou plusieurs des pays ALÉNA, uniquement à partir de matières originaires.

(4) Un produit est originaire du territoire d'un pays ALÉNA si, selon le cas :

a) sauf pour les produits des chapitres 61 à 63, les conditions suivantes sont réunies :

(i) le produit est produit entièrement sur le territoire de l'un ou plusieurs des pays ALÉNA,

(ii) l'une ou plusieurs des matières non originaires utilisées dans la production du produit ne subissent pas de changement de classification tarifaire applicable parce qu'elles ont été importées ensemble, avec ou sans matières originaires, sur le territoire d'un pays ALÉNA, sous une forme non montée ou démontée, et ont été classées comme produit monté en application de la règle 2a) des Règles générales pour l'interprétation du Système harmonisé,

(iii) la teneur en valeur régionale du produit, calculée conformément à l'article 6, est au moins égale à 60 pour cent lorsque la méthode de la valeur transactionnelle est utilisée ou à 50 pour cent lorsque la méthode du coût net est utilisée,

(iv) le produit satisfait aux autres exigences applicables du présent règlement, y compris toute prescription de teneur en valeur régionale plus élevée prévue à l'article 13 ou à l'annexe I;

b) sauf pour les produits des chapitres 61 à 63, les conditions suivantes sont réunies :

(i) le produit est produit entièrement sur le territoire de l'un ou plusieurs des pays ALÉNA,

(ii) l'une ou plusieurs des matières non originaires utilisées dans la production du produit ne subissent pas de changement de classification tarifaire applicable parce que :

(A) d'une part, elles sont visées par le Système harmonisé en tant que pièces du produit,

(B) d'autre part, la position dont relève le produit vise à la fois le produit et ses pièces et n'est pas subdivisée en sous-positions, ou la sous-position dont relève le produit vise à la fois le produit et ses pièces,

(iii) les matières non originaires qui ne subissent pas de changement de classification tarifaire dans les circonstances décrites au sous-alinéa (ii) et le produit ne sont pas classés en tant que pièces de produits de la position ou de la sous-position mentionnée à la division (ii)(B),

(iv) chacune des matières non originaires utilisées dans la production du produit qui ne sont pas mentionnées au sous-alinéa (iii) subit un changement de classification tarifaire applicable ou satisfait aux autres exigences applicables énoncées à l'annexe I,

(v) la teneur en valeur régionale du produit, calculée conformément à l'article 6, est au moins égale à 60 pour cent lorsque la méthode de la valeur transactionnelle est utilisée ou à 50 pour cent lorsque la méthode du coût net est utilisée,

(vi) le produit satisfait aux autres exigences applicables du présent règlement, y compris toute prescription de teneur en valeur régionale plus élevée prévue à l'article 13 ou à l'annexe I.

(5) Pour l'application de l'alinéa (4)b) :

a) la question de savoir si une position ou une sous-position vise un produit et ses pièces est tranchée en fonction de la nomenclature de la position ou de la sous-position et des Notes relatives à la section ou au chapitre pertinent, conformément

aux Règles générales pour l'interprétation du Système harmonisé;

b) lorsque, conformément au Système harmonisé, une position englobe les pièces de produits par application d'une note relative à la section ou au chapitre pertinent du Système harmonisé et que les sous-positions de la position ne comportent pas de sous-position intitulée « Pièces », la sous-position intitulée « Autres » de cette position est considérée comme visant uniquement les produits et pièces de ceux-ci classés dans cette sous-position.

(6) Pour l'application du paragraphe (2), lorsque l'annexe I prévoit deux ou plusieurs règles possibles à l'égard du poste tarifaire dans lequel le produit est classé, celui-ci n'a qu'à satisfaire aux exigences de l'une de ces règles pour être admissible à titre de produit originaire.

(7) Un produit est originaire du territoire d'un pays ALÉNA s'il est mentionné à la section B du tableau 308.1.1 de l'annexe 308.1 du chapitre 3 de l'Accord et est importé du territoire d'un pays ALÉNA lorsque le taux de droit de la nation la plus favorisée des pays ALÉNA, applicable au produit, est conforme au paragraphe 1 de la section A de cette annexe.

De minimis

5. (1) Sauf disposition contraire du paragraphe (4), un produit est considéré comme originaire du territoire d'un pays ALÉNA si la valeur de toutes les matières non originaires utilisées dans sa production qui ne subissent pas de changement de classification tarifaire applicable, par suite de la production effectuée entièrement sur le territoire de l'un ou plusieurs des pays ALÉNA, ne dépasse pas sept pour cent :

a) soit de la valeur transactionnelle du produit, déterminée conformément à l'annexe II pour l'opération au cours de laquelle le producteur du produit a vendu celui-ci, rajustée en fonction d'une base FAB,

b) soit du coût total du produit, lorsqu'il n'y a pas de valeur transactionnelle pour le produit aux termes du paragraphe 2(1) de l'annexe III ou lorsque la valeur transactionnelle du produit est inacceptable en vertu du paragraphe 2(2) de cette annexe,

dans la mesure où les conditions suivantes sont réunies :

c) lorsque le produit est également assujetti à une prescription de teneur en valeur régionale aux termes de la règle qui prévoit le changement de classification tarifaire

applicable, la valeur de ces matières non originaires est prise en compte dans le calcul de la teneur en valeur régionale du produit selon la méthode précisée pour celui-ci;

d) le produit satisfait aux autres exigences applicables du présent règlement.

(2) Pour l'application du paragraphe (1), le produit n'a pas à satisfaire aux exigences énoncées dans une autre règle lorsque :

a) l'annexe I prévoit deux ou plusieurs règles possibles à l'égard du poste tarifaire dans lequel il est classé;

b) il est, conformément au paragraphe (1), considéré comme un produit originaire en vertu de l'une de ces règles.

(3) Dans le cas d'un produit de la position 24.02, le pourcentage prévu au paragraphe (1) est de neuf pour cent au lieu de sept pour cent.

(4) Les paragraphes (1) et (2) ne s'appliquent pas :

a) aux matières non originaires du chapitre 4 ou du numéro tarifaire 1901.90.31 qui sont utilisées dans la production d'un produit du chapitre 4;

b) aux matières non originaires du chapitre 4 ou du numéro tarifaire 1901.90.31 qui sont utilisées dans la production d'un produit de l'un des numéros tarifaires 1901.10.31, 1901.20.11, 1901.20.21 et 1901.90.31, de la position 21.05 ou des numéros tarifaires 2106.90.32, 2202.90.40, 2309.90.31 et 2309.90.32;

c) aux matières non originaires de la position 08.05 ou des sous-positions 2009.11 à 2009.30 qui sont utilisées dans la production d'un produit de l'une des sous-positions 2009.11 à 2009.30 ou des numéros tarifaires 2106.90.91 ou 2202.90.31;

d) aux matières non originaires du chapitre 9 qui sont utilisées dans la production d'un produit du numéro tarifaire 2101.10.11;

e) aux matières non originaires du chapitre 15 qui sont utilisées dans la production d'un produit de l'une des positions 15.01 à 15.08, 15.12, 15.14 et 15.15;

f) aux matières non originaires de la position 17.01 qui sont utilisées dans la production d'un produit de l'une des positions 17.01 à 17.03;

g) aux matières non originaires du chapitre 17 ou de la position 18.05 qui sont utilisées dans la production d'un produit de la sous-position 1806.10;

h) aux matières non originaires des positions 22.03 à 22.08 qui sont utilisées dans la production d'un produit de l'une des positions 22.07 à 22.08;

i) aux matières non originaires qui sont utilisées dans la production d'un produit du numéro tarifaire 7321.11.19, de l'une des sous-positions 8415.10, 8415.81 à 8415.83, 8418.10 à 8418.21, 8418.29 à 8418.40, 8421.12, 8422.11, 8450.11 à 8450.20 et 8451.21 à 8451.29, ou des numéros tarifaires 8479.89.91 ou 8516.60.20;

j) aux assemblages de circuits imprimés qui sont des matières non originaires utilisées dans la production d'un produit, dans le cas où le changement de classification tarifaire applicable à l'égard du produit impose des restrictions quant à l'utilisation de ces matières non originaires, notamment en les interdisant ou en limitant leur quantité;

k) aux matières non originaires qui constituent l'ingrédient unique d'un jus de la position 20.09 et qui sont utilisées dans la production d'un produit de la sous-position 2009.90 ou des numéros tarifaires 2106.90.92 ou 2202.90.32;

l) aux matières non originaires qui sont utilisées dans la production d'un produit de l'un des chapitres 1 à 27, à moins qu'elles ne relèvent d'une sous-position différente de celle du produit dont l'origine est déterminée en application du présent article;

m) aux matières non originaires qui sont utilisées dans la production d'un produit de l'un des chapitres 50 à 63.

(5) Un produit assujetti à une prescription de teneur en valeur régionale est considéré comme originaire du territoire d'un pays ALÉNA et n'a pas à satisfaire à cette prescription si les conditions suivantes sont réunies :

a) la valeur de toutes les matières non originaires utilisées dans la production du produit ne dépasse pas sept pour cent :

(i) soit de la valeur transactionnelle du produit, déterminée conformément à l'annexe II pour l'opération au cours de laquelle le producteur du produit a vendu celui-ci, rajustée en fonction d'une base FAB,

(ii) soit du coût total du produit, lorsqu'il n'y a pas de valeur transactionnelle pour le produit aux termes du paragraphe 2(1) de l'annexe III ou lorsque la valeur

transactionnelle du produit est inacceptable en vertu du paragraphe 2(2) de cette annexe;

b) le produit satisfait aux autres exigences applicables du présent règlement.

(6) Un produit de l'un des chapitres 50 à 63, qui n'est pas originaire du territoire d'un pays ALÉNA parce que certains fils ou fibres utilisés dans la production de la composante du produit qui en détermine la classification tarifaire ne subissent pas de changement de classification tarifaire applicable, par suite de la production effectuée entièrement sur le territoire de l'un ou plusieurs des pays ALÉNA, est considéré comme originaire du territoire d'un pays ALÉNA si les conditions suivantes sont réunies :

a) le poids total de l'ensemble des fils ou des fibres n'est pas supérieur à sept pour cent du poids total de cette composante;

b) le produit satisfait aux autres exigences applicables du présent règlement.

(7) Pour l'application du paragraphe (6) :

a) l'identification de la composante d'un produit qui en détermine la classification tarifaire est effectuée conformément à la première des Règles générales suivantes pour l'interprétation du Système harmonisé qui permet cette identification : la règle 3b), la règle 3c) et la règle 4;

b) lorsque la composante du produit qui en détermine la classification tarifaire est un mélange de deux ou plusieurs fils ou fibres, tous les fils et fibres utilisés dans la production de la composante sont pris en compte pour la détermination du poids des fils et des fibres contenus dans celle-ci.

(8) Pour l'application de l'alinéa (1)b) et du sous-alinéa (5)a)(ii), le coût total du produit est égal, au choix du producteur :

a) soit au coût total supporté par lui à l'égard de tous ses produits -- calculé en fonction des coûts consignés dans ses livres comptables -- et qui peut être imputé de façon raisonnable à ce produit en conformité avec l'annexe VII;

b) soit à l'ensemble des coûts dont chacun -- calculé en fonction des coûts consignés dans ses livres comptables -- fait partie du coût total supporté à l'égard de ce produit et peut

être imputé de façon raisonnable à celui-ci en conformité avec l'annexe VII.

(9) Les exemples qui suivent sont visés par le paragraphe 2(4).

Exemple 1 : paragraphe 5(1)

Le producteur A, situé dans un pays ALÉNA, utilise des matières originaires et des matières non originaires dans la production d'anodes en cuivre de la position 74.02. La règle énoncée à l'annexe I à l'égard de la position 74.02 prévoit un changement de classification tarifaire de tout autre chapitre. Aucune prescription de teneur en valeur régionale ne s'applique à cette position. En conséquence, pour que l'anode en cuivre soit admissible à titre de produit originaire conformément à la règle énoncée à l'annexe I, le producteur A ne peut utiliser dans la production de celle-ci aucune matière non originaire du chapitre 74.

Toutes les matières utilisées dans la production de l'anode en cuivre sont des matières originaires, sauf une petite quantité de débris de cuivre de la position 74.04, qui figure dans le même chapitre que l'anode en cuivre. Selon le paragraphe 5(1), si la valeur des débris de cuivre non originaires ne dépasse pas sept pour cent de la valeur transactionnelle de l'anode en cuivre ou du coût total de l'anode en cuivre, selon le cas, l'anode en cuivre est considérée comme un produit originaire.

Exemple 2 : paragraphe 5(2)

Le producteur A, situé dans un pays ALÉNA, utilise des matières originaires et des matières non originaires dans la production de ventilateurs plafonniers de la sous-position 8414.51. L'annexe I prévoit deux règles possibles à l'égard de cette sous-position, dont l'une prescrit un changement de classification tarifaire de toute autre position et l'autre prévoit à la fois un changement de classification tarifaire de la sous-position dans laquelle les pièces des ventilateurs plafonniers sont classées et une prescription de teneur en valeur régionale. Par conséquent, pour que les ventilateurs plafonniers soient admissibles à titre de produits originaires en application de la première de ces deux règles, toutes les matières classées dans la sous-position dont relèvent les pièces des ventilateurs plafonniers et utilisées dans la production des produits finis doivent être des matières originaires.

Dans la présente situation, toutes les matières non originaires utilisées dans la production des ventilateurs plafonniers satisfont à l'exigence de changement de classification tarifaire figurant dans la première règle -- qui prévoit un changement de classification tarifaire de toute autre position --, à l'exception d'une matière non originaire classée dans la sous-position visant les pièces des ventilateurs plafonniers. Selon le paragraphe 5(1), si la valeur de la matière non originaire qui ne satisfait pas à l'exigence de changement de classification tarifaire figurant dans la première règle ne dépasse pas sept pour cent de la valeur transactionnelle des ventilateurs plafonniers (ou de leur coût total, selon le cas), les produits sont considérés comme des produits originaires. Ils n'ont donc pas à satisfaire, selon le paragraphe 5(2), à l'autre règle prévoyant à la fois un changement de classification tarifaire et une prescription de teneur en valeur régionale.

Exemple 3 : paragraphe 5(2)

Le producteur A, situé dans un pays ALÉNA, utilise des matières originaires et des matières non originaires dans la production de sacs en plastique de la sous-position 3923.29. La règle énoncée à l'annexe I à l'égard de cette sous-position prévoit à la fois un changement de classification tarifaire de toute autre position, à l'exception des sous-positions 3920.20 ou 3920.71 dont relèvent certaines matières plastiques, et une prescription de teneur en valeur régionale. Relativement à la partie de la règle prescrivant un changement de classification tarifaire, il faut donc, pour que les sacs en plastique soient admissibles à titre de produits originaires, que toutes les matières plastiques classées dans les sous-positions 3920.20 ou 3920.71 et utilisées dans la production des sacs soient des matières originaires.

Dans la présente situation, toutes les matières non originaires utilisées dans la production des sacs en plastique satisfont au changement prescrit de classification tarifaire, à l'exception d'une petite quantité de matières plastiques de la sous-position 3920.71. Selon le paragraphe 5(1), les sacs en plastique peuvent être considérés comme produits originaires si la valeur des matières plastiques non originaires qui ne satisfont pas à l'exigence de changement de classification tarifaire ne dépasse pas sept pour cent de la valeur transactionnelle des produits ou de leur coût total, selon le cas. Dans le présent cas, la valeur des matières ne satisfaisant pas à l'exigence de changement de classification tarifaire ne dépasse pas ce pourcentage.

Toutefois, la règle énoncée à l'annexe I à l'égard de la sous-position 3923.29 prévoit à la fois un changement de classification tarifaire et une prescription de teneur en valeur régionale. Il faut donc, pour que les sacs en plastique soient considérés comme produits originaires, qu'ils satisfassent également à la prescription applicable de teneur en valeur régionale, sauf disposition contraire du paragraphe 5(5). Ainsi que le prévoit l'alinéa 5(1)c), la valeur des matières non originaires qui ne satisfont pas au changement prescrit de classification tarifaire et la valeur de toutes les autres matières non originaires utilisées dans la production des sacs en plastique sont prises en compte dans le calcul de la teneur en valeur régionale du produit.

Exemple 4 : paragraphe 5(5)

Le producteur A, situé dans un pays ALÉNA, utilise principalement des matières originaires dans la production de chaussures de la position 64.05. La règle prévue à l'annexe I à l'égard de cette position prescrit à la fois un changement de classification tarifaire de toute sous-position, sauf des sous-positions 6401.10 à 6406.10, et une prescription de teneur en valeur régionale.

À l'exception d'une petite quantité de matières du chapitre 39, toutes les matières utilisées dans la production des chaussures sont des matières originaires.

En vertu du paragraphe 5(5), si la valeur des matières non originaires utilisées dans la production des chaussures ne dépasse pas sept pour cent de leur valeur transactionnelle ou de leur coût total, selon le cas, les produits n'ont pas à satisfaire à la prescription de teneur en valeur régionale énoncée dans la règle de l'annexe I pour être considérés comme produits originaires.

Exemple 5 : paragraphe 5(5)

Le producteur A, situé dans un pays ALÉNA, produit des fauteuils pour salons de coiffure de la sous-position 9402.10. La règle de l'annexe I visant les produits de la position 94.02 prescrit un changement de classification tarifaire de tout autre chapitre. Toutes les matières utilisées dans la production de ces fauteuils sont des matières originaires, à l'exception d'une petite quantité de matières non originaires classées comme pièces de fauteuils pour salons de coiffure. Ces pièces ne subissent aucun changement de classification tarifaire parce que la sous-position 9402.10 vise à la fois les fauteuils pour salons de coiffure et leurs pièces.

Bien que les fauteuils pour salons de coiffure du producteur A ne soient pas admissibles à titre de produits originaires selon la règle énoncée à l'annexe I, l'alinéa 4(4)b) prévoit, entre autres, que dans le cas où il n'y a pas de changement de classification tarifaire par suite de la transformation des matières non originaires en produits parce que la sous-position dont relèvent les produits vise à la fois les produits et leurs pièces, les produits sont admissibles à titre de produits originaires s'ils sont conformes à la prescription applicable de teneur en valeur régionale.

Toutefois, en vertu du paragraphe 5(5), si la valeur des matières non originaires ne dépasse pas sept pour cent de la valeur transactionnelle des fauteuils pour salons de coiffure ou de leur coût total, selon le cas, ceux-ci sont considérés comme produits originaires et n'ont pas à satisfaire à la prescription de teneur en valeur régionale énoncée au sous-alinéa 4(4)b)(v).

Exemple 6 : paragraphes 5(6) et (7)

Le producteur A, situé dans un pays ALÉNA, produit des robes pour femmes de la sous-position 6204.41 avec un tissu de laine fine de la position 51.12. Ce tissu de laine fine, également produit par le producteur A, est la composante de la robe qui en détermine la classification tarifaire dans la sous-position 6204.41.

La règle énoncée à l'annexe I à l'égard de la sous-position 6204.41, dont relève la robe, prévoit un changement de classification tarifaire de tout autre chapitre, sauf dans le cas des positions et chapitres visant certains fils et tissus, y compris les fils de laine peignée et les tissus de laine, et exige que le produit soit coupé et cousu ou autrement assemblé dans le territoire de l'un ou plusieurs des pays ALÉNA.

En conséquence, en ce qui a trait à la partie de la règle qui prévoit un changement de classification tarifaire, pour que la robe soit admissible à titre de produit originaire, les fils de laine peignée et le tissu de laine fine fabriqué à partir de ceux-ci que le producteur utilise dans la production de la robe doivent être des matières originaires.

À un moment donné, le producteur A utilise une petite quantité de fils de laine peignée non originaires dans la production du tissu de laine fine. En vertu du paragraphe 5(6), si le poids total des fils de laine peignée non originaires n'est pas supérieur à sept pour cent du poids total de tous les fils utilisés dans la production de la composante de la robe qui en détermine la classification tarifaire, soit le tissu de laine, la robe est considérée comme produit originaire.

PARTIE III

TENEUR EN VALEUR RÉGIONALE

6. (1) Sauf disposition contraire du paragraphe (6), la teneur en valeur régionale d'un produit est calculée, au choix de l'exportateur ou du producteur du produit, selon la méthode de la valeur transactionnelle ou selon la méthode du coût net.

(2) La méthode de la valeur transactionnelle servant au calcul de la teneur en valeur régionale d'un produit correspond à la formule suivante :

$$\text{TVR} = \frac{\text{VT} - \text{VMN}}{\text{VT}} \times 100$$

où :

TVR représente la teneur en valeur régionale du produit, exprimée en pourcentage;

VT la valeur transactionnelle du produit, déterminée conformément à l'annexe II relativement à l'opération au cours de laquelle le producteur du produit a vendu celui-ci, rajustée en fonction d'une base FAB;

VMN la valeur des matières non originaires utilisées par le producteur dans la production du produit, déterminée conformément à l'article 7.

(3) La méthode du coût net servant au calcul de la teneur en valeur régionale d'un produit correspond à la formule suivante :

$$\text{TVR} = \frac{\text{CN} - \text{VMN}}{\text{CN}} \times 100$$

où :

TVR représente la teneur en valeur régionale du produit, exprimée en pourcentage;

CN le coût net du produit, calculé conformément au paragraphe (11);

VMN la valeur des matières non originaires utilisées par le producteur dans la production du produit, déterminée

conformément à l'article 7, sauf disposition contraire des articles 9 et 10.

(4) Sauf disposition contraire de l'article 9 et de l'alinéa 10(1)d), aux fins du calcul de la teneur en valeur régionale d'un produit selon les paragraphes (2) ou (3), les valeurs suivantes ne peuvent être incluses dans la valeur des matières non originaires utilisées par le producteur dans la production du produit :

a) la valeur des matières non originaires utilisées par un autre producteur pour produire des matières originaires qui sont subséquemment acquises et utilisées par le producteur du produit dans la production de celui-ci;

b) la valeur des matières non originaires utilisées par le producteur pour produire une matière auto-produite qui constitue une matière originaire et qui est désignée comme matière intermédiaire.

(5) Pour l'application du paragraphe (4) :

a) lorsqu'une matière auto-produite n'est pas désignée comme matière intermédiaire, seule la valeur des matières non originaires utilisées dans la production de celle-ci est incluse dans la valeur des matières non originaires utilisées dans la production du produit;

b) lorsqu'une matière auto-produite qui est désignée comme matière intermédiaire et qui constitue une matière originaire est utilisée par le producteur du produit avec des matières non originaires (produites ou non par lui) dans la production du produit, la valeur de ces matières non originaires est incluse dans la valeur des matières non originaires.

(6) La teneur en valeur régionale d'un produit est obligatoirement calculée suivant la méthode du coût net lorsque, selon le cas :

a) il n'y a pas de valeur transactionnelle pour le produit aux termes du paragraphe 2(1) de l'annexe III;

b) la valeur transactionnelle du produit est inacceptable en vertu du paragraphe 2(2) de l'annexe III;

c) le produit est vendu par le producteur à une personne liée et le volume, exprimé en unités quantitatives, des ventes de produits identiques ou de produits similaires, ou de toute combinaison de ceux-ci, réalisées par lui en faveur de personnes liées au cours de la période de six mois précédant le mois où le produit en question est vendu dépasse 85 pour cent de ses ventes totales de produits identiques ou de produits

similaires, ou de toute combinaison de ceux-ci, pendant cette période;

d) le produit est :

(i) soit un véhicule automobile des positions 87.01 ou 87.02, de l'une des sous-positions 8703.21 à 8703.90 ou des positions 87.04, 87.05 ou 87.06,

(ii) soit un produit d'un poste tarifaire énuméré à l'annexe IV ou un montage de composantes d'automobile, une composante d'automobile, une sous-composante ou une matière répertoriée, et est destiné à être utilisé dans un véhicule automobile mentionné au sous-alinéa (i) à titre d'élément d'origine ou de pièce destinée au marché du service après-vente,

(iii) soit un produit de l'une des sous-positions 6401.10 à 6406.10,

(iv) soit un produit du numéro tarifaire 8469.10.20;

e) l'exportateur ou le producteur choisit de cumuler la production relativement au produit conformément à l'article 14;

f) le produit est une matière intermédiaire et est assujéti à une prescription de teneur en valeur régionale.

(7) Lorsque l'exportateur ou le producteur d'un produit en calcule la teneur en valeur régionale suivant la méthode de la valeur transactionnelle et que l'administration douanière d'un pays ALÉNA l'avise subséquentement par écrit, à l'occasion d'une vérification de l'origine :

a) soit que la valeur transactionnelle du produit, déterminée par lui, doit être rajustée en application de l'article 4 de l'annexe II ou est inacceptable en vertu du paragraphe 2(2) de l'annexe III, ou encore qu'il n'y a pas de valeur transactionnelle pour le produit aux termes du paragraphe 2(1) de l'annexe III ou que, par application de l'alinéa (6)c), la méthode de la valeur transactionnelle ne peut être utilisée,

b) soit que la valeur, déterminée par lui, de toute matière non originaire utilisée dans la production du produit doit être rajustée en application de l'article 5 de l'annexe VIII ou est inacceptable en vertu du paragraphe 2(3) de l'annexe VIII, ou encore qu'il n'y a pas de valeur transactionnelle pour la matière aux termes du paragraphe 2(2) de l'annexe VIII ou que, par application de l'alinéa (6)c), la méthode de la valeur transactionnelle ne peut être utilisée pour le calcul de la teneur en valeur régionale de la matière,

il peut choisir de calculer la teneur en valeur régionale du produit suivant la méthode du coût net, auquel cas le calcul doit être fait dans les 60 jours suivant la réception de l'avis ou dans le délai plus long fixé par l'administration douanière.

(8) Si l'exportateur ou le producteur d'un produit choisit d'en calculer la teneur en valeur régionale suivant la méthode du coût net et que l'administration douanière d'un pays ALÉNA l'avise subséquemment par écrit, à l'occasion d'une vérification de l'origine, que le produit ne satisfait pas à la prescription applicable de teneur en valeur régionale, il ne peut en recalculer la teneur en valeur régionale suivant la méthode de la valeur transactionnelle.

(9) Le paragraphe (7) n'a pas pour effet d'empêcher l'examen ou l'appel, prévus aux articles 58 à 72 de la *Loi sur les douanes* -- tels qu'ils sont mis en application par le paragraphe 57.2(3.1) de cette loi -- du rajustement ou du rejet :

- a) de la valeur transactionnelle du produit;
- b) de la valeur d'une matière utilisée dans la production du produit.

(10) Pour l'application de la méthode de la valeur transactionnelle, lorsque sont utilisées dans la production d'un produit des matières non originaires qui sont les mêmes à tous égards, notamment quant aux caractéristiques physiques, à la qualité et à la réputation, abstraction faite des différences d'aspect mineures, la valeur de ces matières non originaires peut, au choix du producteur du produit, être déterminée selon l'une des méthodes prévues à l'annexe IX.

(11) Pour l'application du paragraphe (3), le calcul du coût net d'un produit se fait, au choix du producteur, de l'une des façons suivantes :

- a) en calculant le coût total supporté par lui à l'égard de tous ses produits, en déduisant les coûts exclus qui sont compris dans ce coût total et en imputant de façon raisonnable le reste au produit conformément à l'annexe VII;
- b) en calculant le coût total supporté par lui à l'égard de tous ses produits, en imputant de façon raisonnable ce coût total au produit conformément à l'annexe VII et en déduisant les coûts exclus qui sont compris dans le montant imputé au produit;
- c) en imputant de façon raisonnable, conformément à l'annexe VII, chaque coût faisant partie du coût total supporté à l'égard du produit de façon que le total de ces coûts ne comprenne pas de coûts exclus.

(12) Pour l'application du paragraphe (11) :

a) le coût total correspond à l'ensemble des coûts incorporables, des coûts non incorporables et des autres coûts qui sont consignés, sauf disposition contraire des sous-alinéas b)(i) et (ii), dans les livres comptables du producteur, quel que soit le lieu où se trouvent les personnes qui reçoivent les paiements effectués à l'égard de ces coûts;

b) dans le calcul du coût total :

(i) la valeur des matières, autres que les matières intermédiaires, les matières indirectes et les matières d'emballage et contenants, est la valeur déterminée conformément au paragraphe 7(1),

(ii) la valeur des matières intermédiaires est déterminée conformément au paragraphe 7(9),

(iii) la valeur des matières indirectes et la valeur des matières d'emballage et contenants correspondent aux coûts consignés à ce titre dans les livres comptables du producteur,

(iv) les coûts incorporables, les coûts non incorporables et les autres coûts, sauf ceux visés aux sous-alinéas (i) à (iii), sont les coûts consignés à ce titre dans les livres comptables du producteur;

c) ne sont pas compris dans le coût total les bénéfices réalisés par le producteur du produit, qu'ils demeurent en sa possession ou soient distribués à d'autres personnes à titre de dividendes, ni les impôts payés sur ces bénéfices, notamment l'impôt sur les gains en capital;

d) les gains relatifs aux opérations de change se rapportant à la production des produits sont déduits du coût total et les pertes relatives à de telles opérations sont incluses dans ce coût;

e) la valeur des matières à l'égard desquelles la production est cumulée conformément à l'article 14 est déterminée de la façon prévue à cet article.

(13) Aux fins du calcul du coût net visé au paragraphe (11) :

a) les coûts exclus sont ceux consignés dans les livres comptables du producteur du produit;

b) les coûts exclus qui sont compris dans la valeur d'une matière utilisée dans la production d'un produit ne sont pas déduits ou autrement exclus du coût total;

c) ne sont pas comprises dans les coûts exclus les sommes payées pour les services en matière de recherche et de développement exécutés sur le territoire d'un pays ALÉNA.

(14) Aux fins du calcul des frais d'intérêt non admissibles, il est déterminé conformément à l'annexe XI si les frais d'intérêt engagés par le producteur dépassent de plus de 700 points de base le rendement des titres d'emprunt à échéance comparable émis par le gouvernement fédéral du pays où il se trouve.

(15) Pour l'application de la méthode du coût net, sauf dans le cas où le producteur choisit de calculer la teneur en valeur régionale d'un produit en application des paragraphes 11(1), (3) ou (6), 12(1) ou 13(4), le calcul de la teneur en valeur régionale du produit peut, si le producteur en fait le choix, se faire de la manière suivante :

a) en calculant la somme des coûts nets engagés par lui et la somme des valeurs des matières non originaires utilisées par lui à l'égard du produit et des produits identiques ou des produits similaires, ou de toute combinaison de ceux-ci, produits par lui dans une même usine au cours de l'une des périodes suivantes :

(i) un mois,

(ii) toute période de trois ou six mois comprise dans son exercice,

(iii) son exercice;

b) en utilisant chacune des sommes mentionnées à l'alinéa a) respectivement comme coût net et valeur des matières non originaires.

(16) Le calcul effectué selon le paragraphe (15) s'applique à toutes les unités du produit produites pendant la période choisie par le producteur en application de l'alinéa (15)a).

(17) Le choix effectué en vertu du paragraphe (15) ne peut être ni révoqué ni modifié en ce qui concerne les produits ou la période qu'il vise.

(18) Sauf disposition contraire des paragraphes 11(10), 12(7) et 13(10), le producteur d'un produit qui en a calculé la teneur en valeur régionale selon la méthode du coût net en se fondant sur les coûts estimatifs, notamment les coûts standard, les prévisions budgétaires ou autres estimations similaires, avant ou

pendant la période choisie en application de l'alinéa (15)a), effectuée à la fin de son exercice une analyse des coûts réels engagés au cours de cette période relativement à la production du produit et, si celui-ci ne satisfait pas à la prescription de teneur en valeur régionale d'après les coûts réels pour cette période, informe sans délai toute personne à qui il a remis un certificat d'origine du produit, ou une déclaration écrite attestant que le produit est un produit originaire, du fait que le produit est un produit non originaire.

(19) Aux fins du calcul de la teneur en valeur régionale d'un produit, le producteur peut choisir de considérer comme matière non originaire toute matière utilisée dans la production de ce produit.

(20) Les exemples qui suivent sont visés par le paragraphe 2(4).

Exemple 1 : Exemple portant sur le point d'expédition directe (en ce qui concerne l'expression « rajusté en fonction d'une base fab »)

Un producteur n'a qu'une usine où il fabrique des chaises de bureau prêtes à être livrées. Étant donné que l'usine est située près des services de transport, toutes les unités du produit fini sont emmagasinées dans un entrepôt de l'usine situé à 200 mètres de la fin de la chaîne de production. Les produits sont expédiés dans le monde entier depuis cet entrepôt. Le point d'expédition directe est l'entrepôt.

Exemple 2 : Exemple portant sur le point d'expédition directe (en ce qui concerne l'expression « rajusté en fonction d'une base fab »)

Un producteur possède six usines, situées sur le territoire d'un pays ALÉNA, où il produit des outils de jardin de divers types. Ces outils sont expédiés dans le monde entier et les commandes prennent habituellement la forme de commandes en vrac de divers types d'outils. Étant donné que différents outils sont fabriqués à différentes usines, le producteur a décidé de réunir les installations d'emmagasinage et d'expédition. Il expédie donc tous les produits finis dans un grand entrepôt situé près du port de mer, d'où sont expédiées les commandes. La distance qui sépare les usines de l'entrepôt varie de 3 km à 130 km. Le point d'expédition directe pour chacun des produits est l'entrepôt.

Exemple 3 : Exemples portant sur le point d'expédition directe (en ce qui concerne l'expression « rajusté en fonction d'une base fab »)

Un producteur ne possède qu'une usine, située près du centre d'un pays ALÉNA, où il fabrique des chaises de bureau prêtes à être livrées. Les chaises de bureau sont expédiées depuis cette usine à trois entrepôts loués par le producteur; l'un se trouve sur la côte ouest, l'autre, à proximité de l'usine et le troisième, sur la côte est. Les chaises de bureau sont expédiées aux acheteurs depuis ces entrepôts, le lieu d'expédition variant en fonction de la distance entre l'entrepôt et l'endroit où se trouve l'acheteur. Les acheteurs se trouvant le plus près de l'entrepôt situé sur la côte ouest sont habituellement

approvisionnés par celui-ci, ceux se trouvant le plus près de la côte est, par l'entrepôt situé sur la côte est et ceux se trouvant le plus près de l'entrepôt situé à proximité de l'usine, par cet entrepôt. Dans cette situation, le point d'expédition directe est l'emplacement de l'entrepôt, à l'endroit où se trouve l'acheteur, d'où les chaises de bureau sont habituellement expédiées aux clients.

Exemple 4 : paragraphe 6(3), méthode du coût net

Le producteur, situé dans le pays ALÉNA A, vend le produit A, qui est assujéti à une prescription de teneur en valeur régionale, à un acheteur situé dans le pays ALÉNA B. Le producteur du produit A choisit de calculer la teneur en valeur régionale de ce produit selon la méthode du coût net. Mis à part la prescription de teneur en valeur régionale, toutes les exigences applicables du présent règlement sont respectées. La prescription applicable de teneur en valeur régionale s'élève à 50 pour cent.

Pour déterminer la teneur en valeur régionale du produit A, le producteur calcule d'abord le coût net de ce produit. Selon l'alinéa 6(11)a), le coût net correspond au coût total du produit A (l'ensemble des coûts incorporables, des coûts non incorporables et des autres coûts) par unité, moins les coûts exclus (le total des frais de promotion des ventes, de commercialisation et de service après-vente, des redevances, des frais d'expédition et d'emballage et des frais d'intérêt non admissibles) par unité. Le producteur utilise les données suivantes pour calculer le coût net :

Coûts incorporables :

Valeur des matières originaires	30,00 \$
Valeur des matières non originaires	40,00
Autres coûts incorporables	20,00

Coûts non incorporables : 10,00

Autres coûts : 0,00

Coût total du produit A, par unité : 100,00 \$

Coûts exclus :

Frais de promotion des ventes, de commercialisation et de service après-vente	5,00 \$
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Redevances 2,50

Frais d'expédition et d'emballage 3,00

Frais d'intérêt non admissibles 1,50

Total des coûts exclus : 12,00 \$

Le coût net équivaut au coût total du produit A, par unité, moins les coûts exclus.

Coût total du produit A, par unité : 100,00 \$

Coûts exclus : -12,00

Coût net du produit A, par unité : 88,00 \$

Il faut avoir le coût net (88 \$) et la valeur des matières non originaires (40 \$) pour calculer la teneur en valeur régionale. Le producteur calcule la teneur en valeur régionale du produit A, selon la méthode du coût net, de la manière suivante :

$$\begin{aligned}
 TVR &= \frac{CN - VMN}{CN} \times 100 \\
 &= \frac{88 - 40}{88} \times 100 \\
 &= 54,5 \%
 \end{aligned}$$

Ainsi, selon la méthode du coût net, le produit A est admissible à titre de produit originaire, ayant une teneur en valeur régionale de 54,5 pour cent.

Exemple 5 : alinéa 6(6)c), méthode du coût net à appliquer à l'égard de certaines ventes à des personnes liées

Le 15 janvier 1994, un producteur situé dans le pays ALÉNA A vend 1 000 unités du produit A à une personne liée qui est située dans le pays ALÉNA B. Au cours de la période de six mois commençant le 1^{er} juillet 1993 et se terminant le 31 décembre 1993, le producteur a vendu 90 000 unités de produits identiques et de produits similaires à des personnes liées de différents pays, y compris l'acheteur en question. Pendant cette période de six mois, le producteur a vendu aux personnes de tous ces pays un nombre total de 100 000 unités de ces produits identiques et produits similaires.

La quantité totale de produits identiques et de produits similaires vendus par le producteur à des personnes liées au cours de cette période de six mois représente 90 pour cent de ses ventes totales de ces produits aux personnes liées et autres. Selon l'alinéa 6(6)c), le producteur doit utiliser la méthode du coût net pour calculer la teneur en valeur régionale du produit A vendu en janvier 1994, parce que la limite de 85 pour cent est dépassée.

Exemple 6 : alinéa 6(11)a)

Un producteur situé dans un pays ALÉNA produit les produits A et B au cours de son exercice.

Pour calculer le coût net de ces produits, il utilise les données suivantes, consignées dans ses livres comptables, qui représentent tous les coûts engagés à l'égard des produits A et B :

Coûts incorporables :	
Valeur des matières originaires	2 000 \$
Valeur des matières non originaires	1 000
Autres coûts incorporables	2 400
Coûts non incorporables : (y compris des coûts exclus de 1 200 \$) :	
	3 200
Autres coûts :	<u>400</u>
Coût total des produits A et B :	9 000 \$

Le coût net équivaut au coût total des produits A et B, moins les coûts exclus engagés à l'égard de ces produits.

Coût total des produits A et B :	9 000 \$
Coûts exclus :	<u>- 1 200</u>
Coût net des produits A et B	7 800 \$

Il faut ensuite imputer de façon raisonnable le coût net des produits A et B conformément à l'annexe VII.

Exemple 7 : alinéa 6(11)b)

Un producteur situé dans un pays ALÉNA produit les produits A et B au cours de son exercice. Pour calculer la teneur en valeur régionale de ces produits, il utilise les données suivantes, consignées dans ses livres comptables, qui représentent tous les coûts engagés à l'égard de ces produits :

Coûts incorporables :	
Valeur des matières originaires	2 000 \$
Valeur des matières non originaires	1 000
Autres coûts incorporables	2 400
Coûts non incorporables : (y compris des coûts exclus de 1 200 \$)	
	3 200
Autres coûts :	<u>400</u>
Coût total des produits A et B :	9 000 \$

Selon l'alinéa 6(11)b), il faut ensuite imputer de façon raisonnable le coût total des produits A et B conformément à l'annexe VII. L'imputation est faite de la manière suivante :

	Montant imputé au produit A	Montant imputé au produit B
Coût total (9 000 \$ pour les produits A et B)	5 220 \$	3 780 \$

Les coûts exclus (1 200 \$) qui sont compris dans le coût total imputé aux produits A et B conformément à l'annexe VII sont défalqués de ce montant.

<i>Total des coûts exclus :</i>		<i>Coûts exclus imputés au produit A</i>	<i>Coûts exclus imputés au produit B</i>
<i>Frais de promotion des ventes, de commercia- lisation et de service après- vente</i>	500	290	210
<i>Redevances</i>	200	116	84
<i>Frais d'expédition et d'emballage</i>	500	290	210
<i>Coût net (coût total moins les coûts exclus)</i>		4 524 \$	3 276 \$

Le coût net du produit A s'élève donc à 4 524 \$ et le coût net du produit B à 3 276 \$.

Exemple 8 : alinéa 6(11)c)

Un producteur situé dans un pays ALÉNA produit les produits C et D. Les coûts suivants sont consignés dans ses livres comptables pour les mois de janvier, février et mars, et chaque coût faisant partie du coût total est imputé de façon raisonnable aux produits C et D conformément à l'annexe VII.

	<i>Coût total : produit C et produit D (en milliers de dollars)</i>	<i>Montants imputés au produit C (en milliers de dollars)</i>	<i>Montants imputés au produit D (en milliers de dollars)</i>
Coûts incorporables :			
<i>Valeur des matières originaires</i>	100	0	100
<i>Valeur des matières non originaires</i>	900	800	100
<i>Autres coûts incorporables</i>	500	300	200
Coûts non incorporables : <i>(y compris des coûts exclus de 420 \$) :</i>	5 679	3 036	2 643
Moins les coûts exclus :	420	300	120
Autres coûts :	0	0	0
Coût total (ensemble des coûts incorporables, des coûts non incorporables et des autres coûts) :	6 759	3 836	2 923

Exemple 9 : alinéa 6(12)a)

Le producteur A, situé dans un pays ALÉNA, produit le produit A qui est assujéti à une prescription de teneur en valeur régionale. Il choisit de calculer la teneur en valeur régionale de ce produit selon la méthode du coût net. Il achète une matière X du producteur B, situé dans un pays ALÉNA. La matière X est une matière non originaire qui est utilisée dans la production du produit A. Le producteur A fournit sans frais au producteur B les outils devant servir à la production de la matière X. Le coût des outils, consigné dans les livres comptables du producteur A, a été passé en charges pendant l'exercice en cours. Conformément au sous-alinéa 5(1)b)(ii) de l'annexe VIII, la valeur des outils est comprise dans la valeur de la matière X. En conséquence, le coût des outils consigné dans les livres comptables du producteur A et passé en charges pendant l'exercice en cours ne peut être inclus comme coût distinct dans le coût net du produit A, parce qu'il a déjà été inclus dans la valeur de la matière X.

Exemple 10 : alinéa 6(12)d)

Le producteur A, situé dans un pays ALÉNA, produit le produit A qui est assujéti à une prescription de teneur en valeur régionale. Il choisit de calculer la teneur en valeur régionale de ce produit selon la méthode du coût net et il en fait la moyenne pour l'ensemble de son exercice en application du paragraphe 6(15). Il détermine qu'au cours de cet exercice il a réalisé un gain de 10 000 \$ et subi

une perte de 8 000 \$ relativement aux opérations de change, ce qui lui a donné un gain net de 2 000 \$. Il détermine également qu'une partie du gain relatif aux opérations de change, soit 7 000 \$, et une partie de la perte relative à ces opérations, soit 6 000 \$, se rapportent à l'achat de matières non originaires utilisées dans la production du produit A, et que les autres 3 000 \$ du gain et les autres 2 000 \$ de la perte ne sont pas liés à la production du produit A. Le producteur détermine que le coût total du produit A s'élève à 45 000 \$, avant la défalcation du gain net de 1 000 \$ relatif aux opérations de change liées à la production du produit A. Le coût total du produit A s'élève donc à 44 000 \$. Le gain net de 1 000 \$ n'est pas inclus dans la valeur des matières non originaires aux termes du paragraphe 7(1).

Exemple 11 : alinéa 6(12)d)

Il s'agit des mêmes faits que dans l'exemple 10, sauf que le producteur A détermine que 6 000 \$ du gain relatif aux opérations de change et 7 000 \$ de la perte relative à de telles opérations se rapportent à l'achat de matières non originaires utilisées dans la production du produit A. Le coût total du produit A s'élève à 45 000 \$, ce qui comprend la perte nette de 1 000 \$ relative aux opérations de change liées à la production du produit A. Cette perte nette de 1 000 \$ n'est pas incluse dans la valeur des matières non originaires aux termes du paragraphe 7(1).

PARTIE IV

MATIÈRES

Dispositions générales

7. (1) Sauf disposition contraire applicable aux matières non originaires utilisées dans la production d'un produit visé aux paragraphes 9(1) ou 10(1), et sauf dans le cas des matières indirectes, des matières intermédiaires, des matières d'emballage et contenants, et des matières de conditionnement et contenants auto-produits, aux fins du calcul de la teneur en valeur régionale d'un produit, la valeur d'une matière utilisée dans la production du produit est :

a) sauf disposition contraire du paragraphe (2), s'il s'agit d'une matière importée par le producteur du produit sur le territoire du pays ALÉNA où a lieu la production du produit, sa valeur en douane relativement à cette importation;

b) s'il s'agit d'une matière acquise par le producteur du produit d'une autre personne se trouvant sur le territoire du pays ALÉNA où a lieu la production du produit :

(i) soit la valeur transactionnelle déterminée conformément au paragraphe 2(1) de l'annexe VIII relativement à l'opération par laquelle il a acquis la matière,

(ii) soit la valeur déterminée conformément aux articles 6 à 11 de l'annexe VIII lorsque, relativement à l'opération par laquelle il a acquis la matière, il n'y a pas de valeur transactionnelle aux termes du paragraphe 2(2) de cette annexe ou la valeur transactionnelle est inacceptable en vertu du paragraphe 2(3) de cette annexe.

Cette valeur comprend les frais suivants s'ils ne sont pas déjà inclus aux termes des alinéas a) ou b) :

c) les frais de transport, d'assurance et d'emballage et autres frais engagés pour le transport de la matière jusqu'à l'emplacement du producteur;

d) les droits et taxes payés ou à payer relativement à la matière sur le territoire de l'un ou plusieurs des pays ALÉNA, sauf les droits et taxes qui font l'objet d'une exemption ou qui sont remboursés, remboursables ou récupérables de quelque autre manière, notamment tout crédit à valoir sur les droits ou taxes payés ou à payer;

e) les frais de courtage en douane, notamment les frais des services internes de courtage en douane, engagés relativement à la matière sur le territoire de l'un ou plusieurs des pays ALÉNA;

f) le coût des déchets et rebuts qui résultent de l'utilisation de la matière dans la production du produit, moins la valeur des déchets récupérables ou sous-produits, le cas échéant.

(2) Pour l'application de l'alinéa (1)a), lorsque l'administration douanière du pays ALÉNA où le produit est importé juge, à l'occasion d'une vérification de l'origine du produit, que la valeur en douane de la matière visée à cet alinéa n'a pas été correctement établie, elle peut, aux fins de déterminer si le produit est un produit originaire, exiger que la valeur de la matière soit déterminée conformément à l'annexe VIII relativement à son importation et, si les frais énumérés aux alinéas (1)c) à f) ne sont pas inclus dans cette valeur, exiger qu'ils y soient ajoutés.

(3) Pour l'application du paragraphe (1), les coûts énumérés aux alinéas (1)c) à f) sont les coûts consignés à ce titre dans les livres comptables du producteur du produit.

Matières intermédiaires

(4) Sauf aux fins d'établir la valeur des matières non originaires utilisées dans la production d'un produit automobile de gamme légère, et sauf dans le cas d'un montage de composantes

d'automobile, d'une composante d'automobile ou d'une sous-composante destinés à servir d'élément d'origine dans la production d'un véhicule de gamme lourde, le producteur d'un produit peut, aux fins du calcul de la teneur en valeur régionale du produit, désigner comme matière intermédiaire toute matière auto-produite qui est utilisée dans la production du produit, à la condition que, si une matière intermédiaire est assujettie à une prescription de teneur en valeur régionale, il ne désigne comme matière intermédiaire aucune autre matière auto-produite assujettie à une prescription de teneur en valeur régionale et incorporée dans cette matière intermédiaire.

(5) Pour l'application du paragraphe (4) :

- a) une matière auto-produite désignée comme matière intermédiaire ne peut être admissible à titre de matière originaire que si elle l'est aux termes du présent règlement;
- b) la désignation d'une matière auto-produite comme matière intermédiaire se fait uniquement au choix du producteur de la matière;
- c) sauf disposition contraire du paragraphe 14(3), la condition énoncée au paragraphe (4) ne s'applique pas à une matière intermédiaire utilisée par un autre producteur dans la production d'une matière qui est subséquentement acquise et utilisée dans la production d'un produit par le producteur visé au paragraphe (4).

(6) La valeur d'une matière intermédiaire est égale, au choix du producteur du produit :

- a) soit au coût total supporté par lui à l'égard de tous ses produits -- calculé en fonction des coûts consignés dans ses livres comptables -- et qui peut être imputé de façon raisonnable à cette matière intermédiaire en conformité avec l'annexe VII;
- b) soit à l'ensemble des coûts dont chacun -- calculé en fonction des coûts consignés dans ses livres comptables -- fait partie du coût total supporté à l'égard de cette matière intermédiaire et peut être imputé de façon raisonnable à celle-ci en conformité avec l'annexe VII.

(7) Lorsque le producteur d'un produit désigne une matière auto-produite comme matière intermédiaire aux termes du paragraphe (4) et que l'administration douanière du pays ALÉNA où le produit est importé juge, à l'occasion d'une vérification de l'origine du produit, que la matière intermédiaire est une matière non originaire et en avise le producteur par écrit avant qu'il soit établi par écrit que le produit est admissible ou non à titre de produit originaire, le producteur peut annuler cette

désignation, auquel cas la teneur en valeur régionale du produit est calculée comme si la matière auto-produite n'avait pas été ainsi désignée.

(8) Le producteur d'un produit qui annule une désignation aux termes du paragraphe (7) :

a) conserve les droits d'examen ou d'appel prévus aux articles 58 à 72 de la *Loi sur les douanes* -- tels qu'ils sont mis en application par le paragraphe 57.2(3.1) de cette loi -- relativement à la détermination de l'origine de la matière intermédiaire, comme si l'annulation de la désignation n'avait pas eu lieu;

b) peut, dans les 30 jours après avoir été avisé par écrit par l'administration douanière visée au paragraphe (7) que la matière auto-produite visée à l'alinéa a) est une matière non originaire, désigner comme matière intermédiaire une autre matière auto-produite qui est incorporée dans le produit, sous réserve de la condition énoncée au paragraphe (4).

(9) Si le producteur d'un produit désigne une autre matière auto-produite comme matière intermédiaire aux termes de l'alinéa (8)b) et que l'administration douanière visée au paragraphe (7) établit, à l'occasion de la vérification de l'origine du produit, que cette matière auto-produite est une matière non originaire, le producteur :

a) peut annuler la désignation, auquel cas la teneur en valeur régionale du produit est calculée comme si la matière auto-produite n'avait pas été ainsi désignée;

b) conserve les droits d'examen ou d'appel prévus aux articles 58 à 72 de la *Loi sur les douanes* -- tels qu'ils sont mis en application par le paragraphe 57.2(3.1) de cette loi -- relativement à la détermination de l'origine de la matière intermédiaire, comme si l'annulation de la désignation n'avait pas eu lieu;

c) ne peut désigner comme matière intermédiaire aucune autre matière auto-produite qui est incorporée dans le produit.

Matières indirectes

(10) Aux fins de déterminer si un produit est un produit originaire, une matière indirecte utilisée dans la production du produit :

a) est réputée être une matière originaire, quel que soit l'endroit où elle est produite;

b) si le produit est assujetti à une prescription de teneur en valeur régionale, pour le calcul du coût net selon la méthode du coût net, a une valeur égale à ses coûts consignés dans les livres comptables du producteur du produit.

Matières de conditionnement et contenants

(11) Les matières de conditionnement et contenants qui sont classés, selon le Système harmonisé, avec le produit qu'ils contiennent ne sont pas pris en compte aux fins :

a) de déterminer si la totalité des matières non originaires utilisées dans la production du produit subissent un changement de classification tarifaire applicable;

b) de déterminer, conformément au paragraphe 5(1), la valeur des matières non originaires qui ne subissent pas de changement de classification tarifaire applicable.

(12) Lorsque les matières de conditionnement et contenants sont classés, selon le Système harmonisé, avec le produit qu'ils contiennent et que celui-ci est assujetti à une prescription de teneur en valeur régionale :

a) la valeur de ces matières de conditionnement et contenants est prise en compte comme s'il s'agissait de matières originaires ou de matières non originaires, selon le cas, aux fins du calcul de la teneur en valeur régionale du produit;

b) sauf disposition contraire des paragraphes 4(6) et (7) de l'annexe II, la valeur de ces matières de conditionnement et contenants est égale :

(i) s'il s'agit de matières de conditionnement et contenants acquis par le producteur du produit d'une autre personne, à leur valeur déterminée conformément au paragraphe (1),

(ii) s'il s'agit de matières de conditionnement et contenants produits par le producteur du produit, au choix du producteur :

(A) soit au coût total supporté par lui à l'égard de tous ses produits -- calculé en fonction des coûts consignés dans ses livres comptables -- et qui peut être imputé de façon raisonnable à ces matières de conditionnement et contenants en conformité avec l'annexe VII,

(B) soit à l'ensemble des coûts dont chacun -- calculé en fonction des coûts consignés dans ses livres comptables -- fait partie du coût total supporté à l'égard de ces matières de conditionnement et contenants et peut être

imputé de façon raisonnable à ceux-ci en conformité avec l'annexe VII.

Matières d'emballage et contenants

(13) Aux fins de déterminer si un produit est un produit originaire, les matières d'emballage et contenants dans lesquels le produit est emballé :

a) ne sont pas pris en compte aux fins d'établir :

(i) si les matières non originaires utilisées dans la production du produit subissent un changement de classification tarifaire applicable,

(ii) si le produit satisfait à une prescription de teneur en valeur régionale;

b) lorsque le produit est assujetti à une prescription de teneur en valeur régionale, ont une valeur égale à leurs coûts consignés dans les livres comptables du producteur du produit.

Produits fongibles et matières fongibles

(14) Aux fins de déterminer si un produit est un produit originaire :

a) lorsque des matières originaires et des matières non originaires qui sont des matières fongibles sont utilisées dans la production du produit, l'une des méthodes applicables de gestion des stocks énoncées à l'annexe X peut être utilisée, au choix du producteur du produit ou de la personne de qui il a acquis les matières, pour déterminer si celles-ci sont des matières originaires;

b) lorsque des produits originaires et des produits non originaires qui sont des produits fongibles sont matériellement combinés ou mélangés à des stocks et ne font l'objet, avant l'exportation, d'aucune production ni autre opération sur le territoire du pays ALÉNA où ils ont été ainsi matériellement combinés ou mélangés, à l'exception d'un déchargement, d'un rechargement ou de toute autre opération nécessaire à leur maintien en bon état ou à leur transport pour exportation vers le territoire d'un autre pays ALÉNA, l'une des méthodes applicables de gestion des stocks énoncées à l'annexe X peut être utilisée, au choix de l'exportateur du produit ou de la personne de qui il a acquis le produit, pour déterminer si celui-ci est un produit originaire.

Accessoires, pièces de rechange et outils

(15) Les accessoires, pièces de rechange ou outils qui sont livrés avec un produit et qui en font normalement partie sont des matières originaires si le produit est un produit originaire et ils ne sont pas pris en compte aux fins de déterminer si toutes les matières non originaires utilisées dans la production du produit subissent un changement de classification tarifaire applicable ou aux fins de déterminer, conformément au paragraphe 5(1), la valeur des matières non originaires qui ne subissent pas de changement de classification tarifaire applicable, si les conditions suivantes sont réunies :

- a) les accessoires, pièces de rechange ou outils ne sont pas facturés séparément du produit;
- b) les quantités et la valeur des accessoires, pièces de rechange ou outils correspondent aux usages courants propres au produit au sein de la branche de production en question.

(16) Lorsqu'un produit est assujéti à une prescription de teneur en valeur régionale, la valeur des accessoires, pièces de rechange et outils qui sont livrés avec le produit et qui en font normalement partie est prise en compte comme s'il s'agissait de matières originaires ou de matières non originaires, selon le cas, aux fins du calcul de la teneur en valeur régionale du produit.

(17) Les exemples qui suivent sont visés par le paragraphe 2(4).

Exemple 1 : paragraphe 7(5), valeur des matières intermédiaires

Un producteur, situé dans un pays ALÉNA, produit le produit B qui est assujéti à une prescription de teneur en valeur régionale en vertu de l'alinéa 4(2)b). Le producteur produit aussi la matière A, qui est utilisée dans la production du produit B. Tant des matières originaires que des matières non originaires sont utilisées pour produire la matière A. Celle-ci fait l'objet d'un changement de classification tarifaire en application de l'alinéa 4(2)a). Les coûts de la production de la matière A sont les suivants :

Coûts incorporables :

Valeur des matières originaires	1,00 \$
Valeur des matières non originaires	7,50
Autres coûts incorporables	1,50

Coûts non incorporables : (redevance de 0,30 \$ incluse)

Autres coûts :

Coût total de la matière A :

0,10
10,60 \$

Le producteur désigne la matière A comme matière intermédiaire et détermine que, parce que toutes les matières non originaires utilisées dans la production de celle-ci subissent un changement de classification tarifaire applicable prévu à l'annexe I, la matière A serait admissible à titre de matière originaire en vertu de l'alinéa 4(2)a). Le coût des matières non originaires utilisées dans la production de la matière A n'est donc pas inclus dans la valeur des matières non originaires utilisées dans la production du produit B pour déterminer la teneur en valeur régionale du produit B. Vu que la matière A a été désignée comme matière intermédiaire, le coût total de la matière A, soit 10,60 \$, est considéré comme le coût des matières originaires aux fins du calcul de la teneur en valeur régionale du produit B. Le coût total du produit B est déterminé selon les données suivantes :

Coûts incorporables :

Valeur des matières originaires

- matières intermédiaires	10,60 \$
- autres matières	3,00

Valeur des matières non originaires

5,50

Autres coûts incorporables

6,50

Coûts non incorporables :

2,50

Autres coûts :

0,10

Coût total du produit B :

28,20 \$

Exemple 2 : paragraphe 7(5), effets sur le coût net de la désignation des matières auto-produites

Grâce à la possibilité de désigner des matières intermédiaires, le producteur à intégration verticale qui produit lui-même des matières utilisées dans la production d'un produit se situe sur le même pied d'égalité que le producteur qui achète des matières et en détermine la valeur conformément au paragraphe 7(1), comme le démontrent les situations suivantes :

Situation 1

Un producteur, situé dans un pays ALÉNA, produit le produit B qui est assujéti à une prescription de teneur en valeur régionale de 50 pour cent selon la méthode du coût net. Le produit B satisfait aux autres exigences applicables du présent règlement. Le producteur achète la matière A, qui est utilisée dans la production du produit B, d'un fournisseur situé dans un pays ALÉNA. La valeur de la matière A, déterminée conformément au paragraphe 7(1), s'élève à 11 \$. La matière A est une matière originaire. Les autres matières utilisées dans la production du produit B sont des matières non originaires. Le coût net du produit B est déterminé de la manière suivante :

Coûts incorporables :

Valeur des matières originaires (matière A)	11,00 \$
Valeur des matières non originaires	5,50
Autres coûts incorporables	6,50
Coûts non incorporables : (y compris des coûts exclus de 0,20 \$)	0,50
Autres coûts :	<u>0,10</u>
Coût total du produit B :	23,60 \$
Coûts exclus : (compris dans les coûts non incorporables)	<u>0,20</u>
Coût net du produit B	23,40 \$

La teneur en valeur régionale du produit B est calculée de la manière suivante :

$$\begin{aligned}
 TVR &= \frac{CN - VMN}{CN} \times 100 \\
 &= \frac{23,40 \$ - 5,50 \$}{23,40 \$} \times 100 \\
 &= 76,5 \%
 \end{aligned}$$

Comme la teneur en valeur régionale du produit B est de 76,5 pour cent, celui-ci est admissible à titre de produit originaire.

Situation 2

Un producteur, situé dans un pays ALÉNA, produit le produit B qui est assujéti à une prescription de teneur en valeur régionale de 50 pour cent selon la méthode du coût net. Le produit B satisfait aux autres exigences applicables du présent règlement. Le producteur produit lui-même la matière A qui est utilisée dans la production du produit B. Les coûts de la production de la matière A sont les suivants :

Coûts incorporables :

Valeur des matières originaires	1,00 \$
Valeur des matières non originaires	7,50
Autres coûts incorporables	1,50
Coûts non incorporables : (y compris des coûts exclus de 0,20 \$)	0,50
Autres coûts :	<u>0,10</u>
Coût total de la matière A :	10,60 \$

Les coûts additionnels supportés pour produire le produit B sont les suivants :

Coûts incorporables :	
Valeur des matières originaires	0,00 \$
Valeur des matières non originaires	5,50
Autres coûts incorporables	6,50
Coûts non incorporables : (y compris des coûts exclus de 0,20 \$)	0,50
Autres coûts :	<u>0,10</u>
Total des coûts additionnels :	12,60 \$

Le producteur ne désigne pas la matière A comme matière intermédiaire selon le paragraphe 7(4).
Le coût net du produit B est déterminé de la manière suivante :

	Coût de la matière A (désignée comme matière intermédiaire)	Coûts additionnels pour produire le produit B	Total
Coûts incorporables :			
Valeur des matières originaires	1,00 \$	0,00 \$	1,00 \$
Valeur des matières non originaires	7,50	5,50	13,00
Autres coûts incorporables	1,50	6,50	8,00
Coûts non incorporables : (y compris des coûts exclus de 0,20 \$)	0,50	0,50	1,00
Autres coûts :	<u>0,10</u>	<u>0,10</u>	<u>0,20</u>
Coût total du produit B :	10,60 \$	12,60 \$	23,20 \$
Coûts exclus : (compris dans les coûts non incorporables)	0,20	0,20	<u>0,40</u>
Coût net du produit B (coût total moins les coûts exclus) :			22,80 \$

La teneur en valeur régionale du produit B est calculée de la manière suivante :

$$\begin{aligned}
 TVR &= \frac{CN - VMN}{CN} \times 100 \\
 &= \frac{22,80 \$ - 13,00 \$}{22,80 \$} \times 100 \\
 &= 42,9 \%
 \end{aligned}$$

Comme la teneur en valeur régionale du produit B est de 42,9 pour cent, celui-ci n'est pas admissible à titre de produit originaire.

Situation 3 :

Un producteur, situé dans un pays ALÉNA, produit le produit B qui est assujetti à une prescription de teneur en valeur régionale de 50 pour cent selon la méthode du coût net. Le produit B satisfait aux autres exigences applicables du présent règlement. Le producteur produit lui-même la matière A qui est utilisée dans la production du produit B. Les coûts de la production de la matière A sont les suivants :

Coûts incorporables :	
Valeur des matières originaires	1,00 \$
Valeur des matières non originaires	7,50
Autres coûts incorporables	1,50
Coûts non incorporables : (y compris des coûts exclus de 0,20 \$)	
	0,50
Autres coûts :	<u>0,10</u>
Coût total de la matière A :	10,60 \$

Les coûts additionnels supportés pour produire le produit B sont les suivants :

Coûts incorporables :	
Valeur des matières originaires	0,00 \$
Valeur des matières non originaires	5,50
Autres coûts incorporables	6,50
Coûts non incorporables : (y compris des coûts exclus de 0,20 \$)	
	0,50
Autres coûts :	<u>0,10</u>
Total des coûts additionnels :	12,60 \$

Le producteur désigne la matière A comme matière intermédiaire conformément au paragraphe 7(4). La matière A est admissible à titre de matière originaire en vertu de l'alinéa 4(2)a). Par conséquent, la valeur des matières non originaires utilisées dans la production de la matière A n'est pas incluse dans la valeur des matières non originaires aux fins du calcul de la teneur en valeur régionale du produit B. Le coût net du produit B est calculé de la manière suivante :

	Coûts de la matière A (désignée comme matière intermédiaire)	Coûts additionnels pour produire le produit B	Total
Coûts incorporables :			
Valeur des matières originaires	10,60 \$	0,00 \$	10,60 \$
Valeur des matières non originaires		5,50	5,50
Autres coûts incorporables		6,50	6,50
Coûts non incorporables : (y compris des coûts exclus de 0,20 \$)		0,50	0,50
		<u>0,10</u>	<u>0,10</u>
Autres coûts :	10,60 \$	12,60 \$	23,20 \$
Coût total du produit B :			
Coûts exclus : (compris dans les coûts non incorporables)		0,20	<u>0,20</u>
Coût net du produit B (coût total moins les coûts exclus) :			23,00 \$

La teneur en valeur régionale du produit B est calculée de la manière suivante :

$$\begin{aligned}
 TVR &= \frac{CN - VMN}{CN} \times 100 \\
 &= \frac{23,00 \$ - 5,50 \$}{23,00 \$} \times 100 \\
 &= 76,1 \%
 \end{aligned}$$

Comme la teneur en valeur régionale du produit B est de 76,1 pour cent, celui-ci est admissible à titre de produit originaire.

Exemple 3 : Matières originaires acquises d'un producteur qui les a produites en utilisant des matières intermédiaires

Le producteur A, situé dans le pays ALÉNA A, produit des interrupteurs. Pour que ceux-ci soient admissibles à titre de produits originaires, il désigne les sous-assemblages d'interrupteurs comme matières intermédiaires. Ces sous-assemblages sont assujettis à une prescription de teneur en valeur régionale. Ils satisfont à cette prescription et sont admissibles à titre de matières originaires. Les interrupteurs sont également assujettis à une prescription de teneur en valeur régionale et, avec les sous-assemblages désignés comme matières intermédiaires, il est déterminé qu'ils ont une teneur en valeur régionale de 65 pour cent.

Le producteur A vend les interrupteurs au producteur B, situé dans le pays ALÉNA B, qui les utilise pour produire des assemblages d'interrupteurs utilisés dans la production du produit B. Les assemblages d'interrupteurs sont assujettis à une prescription de teneur en valeur régionale. Les producteurs A et B ne cumulent pas leur production au sens de l'article 14. Le producteur B peut donc, en vertu du paragraphe 7(4), désigner les assemblages d'interrupteurs comme matières intermédiaires.

Si les producteurs A et B cumulaient leur production au sens de l'article 14, le producteur B ne pourrait pas désigner les assemblages d'interrupteurs comme matières intermédiaires, parce que la production des deux producteurs serait considérée comme la production d'un seul producteur.

Exemple 4 : Producteur unique et désignations successives, comme matières intermédiaires, de matières assujetties à une prescription de teneur en valeur régionale

Le producteur A, situé dans un pays ALÉNA, produit la matière X qu'il utilise dans la production du produit B. La matière X est admissible à titre de matière originaire parce qu'elle satisfait à la prescription applicable de teneur en valeur régionale. Le producteur A désigne la matière A comme matière intermédiaire.

Le producteur A utilise la matière X dans la production de la matière Y, qui est également utilisée dans la production du produit B. La matière Y est aussi assujettie à une prescription de teneur en valeur régionale. Aux termes de la condition énoncée au paragraphe 7(4), le producteur A ne peut désigner la matière Y comme matière intermédiaire, même si elle satisfait à la prescription applicable de teneur en valeur régionale, parce qu'il a déjà désigné la matière X comme matière intermédiaire.

Exemple 5 : Producteur unique et désignations multiples de matières comme matières intermédiaires

Le producteur X, situé dans le pays ALÉNA X, utilise des matières non originaires dans la production des matières auto-produites A, B et C. Aucune des matières auto-produites n'est utilisée dans la production des autres matières auto-produites.

Le producteur X utilise les matières auto-produites dans la production du produit O, qui est exporté vers le pays ALÉNA Y. Les matières A, B et C sont admissibles à titre de matières originaires parce qu'elles satisfont aux prescriptions applicables de teneur en valeur régionale.

Vu qu'aucune des matières auto-produites n'est utilisée dans la production des autres matières auto-produites, même si chacune de ces matières est assujettie à une prescription de teneur en valeur régionale, le producteur X peut, en vertu du paragraphe 7(4), désigner toutes les matières auto-produites comme matières intermédiaires. La condition énoncée au paragraphe 7(4) ne s'applique que si les matières auto-produites sont utilisées dans la production d'autres matières auto-produites et sont toutes assujetties à une prescription de teneur en valeur régionale.

Exemple 6 : paragraphe 7(15)

Les éléments suivants sont des exemples d'accessoires, de pièces de rechange ou d'outils qui sont livrés avec le produit et qui en font normalement partie :

- a) les parties consommables qui doivent être remplacées à intervalles réguliers, comme les filtres d'un système de climatisation;
- b) les étuis pour le transport du matériel;
- c) les housses protégeant divers appareils;
- d) le manuel d'instruction pour l'utilisation d'un véhicule;
- e) le matériel de fixation murale d'un appareil;
- f) une trousse de réparation de bicyclette ou un cric d'automobile;
- g) un jeu de clefs pour changer la mèche d'un mandrin;
- h) une brosse ou un autre outil servant à nettoyer un appareil;
- i) des cordons ou des blocs d'alimentation électriques servant à l'utilisation d'appareils électroniques.

PARTIE V

PRODUITS AUTOMOBILES

Définitions et interprétation

8. Les définitions qui suivent s'appliquent à la présente partie.

« catégorie de taille » Vise le véhicule de gamme légère à l'égard duquel la somme de l'espace intérieur pour les passagers et de l'espace intérieur pour les bagages est, selon le cas :

- a) au plus 85 pieds cubes ($2,38 \text{ m}^3$);
- b) plus de 85 pieds cubes ($2,38 \text{ m}^3$) et moins de 100 pieds cubes ($2,80 \text{ m}^3$);
- c) au moins 100 pieds cubes ($2,80 \text{ m}^3$) et au plus 110 pieds cubes ($3,08 \text{ m}^3$);
- d) plus de 110 pieds cubes ($3,08 \text{ m}^3$) et moins de 120 pieds cubes ($3,36 \text{ m}^3$);
- e) au moins 120 pieds cubes ($3,36 \text{ m}^3$). (size category)

« catégorie de véhicules automobiles » L'une des catégories suivantes de véhicules automobiles :

- a) les véhicules automobiles de la sous-position 8701.20, des numéros tarifaires 8702.10.10 et 8702.90.10, des sous-positions 8704.10, 8704.22, 8704.23, 8704.32 et 8704.90 et des positions 87.05 et 87.06;
- b) les véhicules automobiles des sous-positions 8701.10 et 8701.30 à 8701.90;
- c) les véhicules automobiles des numéros tarifaires 8702.10.90 et 8702.90.90 et des sous-positions 8704.21 et 8704.31;
- d) les véhicules automobiles des sous-positions 8703.21 à 8703.90. (*class of motor vehicles*)

« chaîne de montage complète de véhicules automobiles » La production d'un véhicule automobile par assemblage de ses éléments constitutifs, qui comprennent notamment :

- a) le châssis ou la carrosserie monocoque;
- b) les panneaux de carrosserie;
- c) le moteur, la boîte de vitesses et les organes de transmission;
- d) les composantes de freins;
- e) les composantes de l'organe de direction et les éléments de suspension;
- f) les sièges et les garnitures intérieures;
- g) les pare-chocs et les garnitures extérieures;
- h) les roues;
- i) les composantes électriques et les composantes d'éclairage. (*complete motor vehicle assembly process*)

« composante de gamme lourde » Composante d'automobile ou montage de composantes d'automobile devant servir d'élément d'origine dans la production d'un véhicule de gamme lourde. (*heavy-duty component*)

« dessous de caisse d'un véhicule automobile » La composante formée d'une seule pièce ou d'un assemblage de deux ou plusieurs pièces, avec ou sans éléments raidisseurs, qui

constitue le dessous d'un véhicule automobile et qui commence à la cloison pare-feu ou au tablier du véhicule et se termine :

a) si le véhicule comporte un plancher de coffre, à l'endroit où commence ce plancher;

b) si le véhicule ne comporte pas de plancher de coffre, à l'endroit où finit l'habitacle. (*floor pan of a motor vehicle*)

« marque » Nom commercial utilisé par une division de commercialisation d'un monteur de véhicules automobiles qui est distincte de toute autre division de commercialisation de celui-ci. (*marque*)

« matière retracée » Matière produite hors des territoires des pays ALÉNA qui est importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et qui, au moment de son importation, relève d'un poste tarifaire énuméré à l'annexe IV. (*traced material*)

« modèle » Groupe de véhicules automobiles ayant la même plate-forme ou le même nom de modèle. (*model line*)

« nom de modèle » Mot, groupe de mots, lettre, numéro ou désignation similaire qu'une division de commercialisation d'un monteur de véhicules automobiles assigne à un véhicule automobile pour :

a) soit le distinguer des autres véhicules automobiles qui comportent une plate-forme de même conception;

b) soit l'associer aux autres véhicules automobiles qui comportent une plate-forme de conception différente;

c) soit qualifier une plate-forme de conception particulière. (*model name*)

« nouvel édifice » Nouvelle structure où l'on a au moins coulé ou construit de nouvelles fondations et un nouveau plancher, érigé un nouveau bâtiment et posé un nouveau toit et de nouvelles installations de plomberie, d'électricité et autres services publics afin d'y installer une chaîne de montage complète de véhicules automobiles. (*new building*)

« pièces destinées au marché du service après-vente » Produits qui ne sont pas destinés à servir d'éléments d'origine dans la production de véhicules de gamme légère ou de véhicules de gamme lourde et qui sont :

a) soit des produits d'un poste tarifaire énuméré à l'annexe IV;

b) soit des montages de composantes d'automobile, des composantes d'automobile, des sous-composantes ou des matières répertoriées. (*after-market parts*)

« plate-forme » La principale structure portante d'un véhicule automobile qui en définit la taille de base et qui supporte le groupe motopropulseur et réunit les éléments de suspension de divers types de châssis, tels le châssis-carrosserie et le châssis en treillis tubulaire, ainsi que la carrosserie monocoque. (*platform*)

« premier prototype » Le premier véhicule automobile qui :

a) est produit au moyen d'outillage et de procédés conçus pour la production de véhicules automobiles destinés à la vente;

b) passe par la chaîne de montage complète de véhicules automobiles selon un procédé non expressément conçu pour la mise à l'essai. (*first prototype*)

« produit automobile de gamme lourde » Véhicule de gamme lourde ou composante de gamme lourde. (*heavy-duty automotive good*)

« réaménagement » Fermeture d'une usine, pour au moins trois mois consécutifs, à des fins de conversion de l'usine ou de modernisation de son outillage. (*refit*)

« reçu sur le territoire d'un pays ALÉNA » S'entend, pour l'application du paragraphe 9(2), du lieu où une matière retracée arrive sur le territoire d'un pays ALÉNA, munie des documents pertinents pour la douane, ce lieu étant :

a) si la matière retracée est importée au Canada :

(i) dans le cas où elle est importée par navire au sens de l'article 2 du *Règlement sur la déclaration des marchandises importées*, le lieu où elle est déchargée du navire pour la dernière fois et fait l'objet d'une déclaration -- y compris la déclaration en vue du transport en douane par un autre moyen de transport que le navire -- auprès d'un bureau de douane conformément à l'article 12 de la *Loi sur les douanes*,

(ii) dans tout autre cas, le lieu où elle fait l'objet d'une déclaration -- y compris la déclaration en vue du transport en douane -- auprès d'un bureau de douane conformément à l'article 12 de la *Loi sur les douanes*;

b) si la matière retracée est importée au Mexique :

(i) dans le cas où elle est importée par navire, le lieu où elle est déchargée d'un navire pour la dernière fois et fait l'objet d'une déclaration douanière,

(ii) dans tout autre cas, le lieu où elle fait l'objet d'une déclaration douanière;

c) si la matière retracée est importée aux États-Unis, le lieu où elle est admise à la douane, y compris le lieu où elle est déclarée pour la mise à la consommation ou la mise en entrepôt, déclarée en vue du transport en douane ou admise dans une zone franche. (*received in the territory of a NAFTA country*)

« soubassement » Dessous de caisse d'un véhicule automobile.
(*underbody*)

« usine » L'ensemble d'un bâtiment, ou d'un groupe de bâtiments situés à proximité les uns des autres sans être nécessairement contigus, et de la machinerie, de l'équipement et des accessoires fixes qui sont sous la responsabilité d'un producteur et qui sont utilisés dans la production de l'un ou l'autre des produits suivants :

a) véhicules de gamme légère et véhicules de gamme lourde;

b) produits d'un poste tarifaire énuméré à l'annexe IV;

c) montages de composantes d'automobile, composantes d'automobile, sous-composantes et matières répertoriées.
(*plant*)

Produits automobiles de gamme légère

9. (1) Aux fins du calcul de la teneur en valeur régionale d'un produit automobile de gamme légère selon la méthode du coût net, la valeur des matières non originaires utilisées par le producteur dans la production du produit est égale à la somme des valeurs des matières non originaires qui sont des matières retracées et qui sont incorporées dans le produit.

(2) Sauf disposition contraire des paragraphes (3) et (6) à (8), la valeur de chaque matière retracée qui est incorporée dans un produit est égale :

a) lorsque le producteur importe la matière retracée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et qu'il en est propriétaire ou le devient au moment de l'importation, à la somme des éléments suivants :

(i) la valeur en douane de la matière retracée,

(ii) s'ils ne sont pas déjà compris dans la valeur en douane, les frais de transport, d'assurance et d'emballage et autres frais engagés pour le transport de la matière retracée vers le premier lieu où elle est reçue sur le territoire d'un pays ALÉNA,

(iii) s'ils ne sont pas déjà compris dans la valeur en douane, les frais prévus au paragraphe (4);

b) lorsque le producteur importe la matière retracée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et qu'il n'en est pas propriétaire ni ne le devient au moment de l'importation, à la somme des éléments suivants :

(i) la valeur en douane de la matière retracée,

(ii) s'ils ne sont pas déjà compris dans la valeur en douane, les frais de transport, d'assurance et d'emballage et autres frais engagés pour le transport de la matière retracée vers le lieu où elle se trouve au moment où le producteur en devient propriétaire sur le territoire d'un pays ALÉNA,

(iii) s'ils ne sont pas déjà compris dans la valeur en douane, les frais prévus au paragraphe (4);

c) lorsqu'une personne autre que le producteur importe la matière retracée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et qu'elle en est propriétaire ou le devient au moment de l'importation, si le producteur a en sa possession une déclaration qui :

(i) est signée par la personne de qui il a acquis la matière retracée, que celle-ci soit en la forme qu'elle revêtait au moment d'être importée sur le territoire d'un pays ALÉNA ou soit déjà incorporée dans une autre matière,

(ii) indique :

(A) la valeur en douane de la matière retracée,

(B) s'ils ne sont pas déjà compris dans la valeur en douane, les frais de transport, d'assurance et d'emballage et autres frais engagés pour le transport de la matière retracée vers le premier lieu où elle est reçue sur le territoire d'un pays ALÉNA,

(C) s'ils ne sont pas déjà compris dans la valeur en douane, les frais prévus au paragraphe (4),

à la somme de la valeur en douane de la matière retracée, des frais de transport, d'assurance et d'emballage et autres frais

visés à la division (ii)(B) et des frais visés à la division (ii)(C) ;

d) lorsqu'une personne autre que le producteur importe la matière retracée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et qu'elle n'en est pas propriétaire ni ne le devient au moment de l'importation, si le producteur a en sa possession une déclaration qui :

(i) est signée par la personne de qui il a acquis la matière retracée, que celle-ci soit en la forme qu'elle revêtait au moment d'être importée sur le territoire d'un pays ALÉNA ou soit déjà incorporée dans une autre matière,

(ii) indique :

(A) la valeur en douane de la matière retracée,

(B) s'ils ne sont pas déjà compris dans la valeur en douane, les frais de transport, d'assurance et d'emballage et autres frais engagés pour le transport de la matière retracée vers le lieu où elle se trouve au moment où la première personne sur le territoire d'un pays ALÉNA en devient propriétaire,

(C) s'ils ne sont pas déjà compris dans la valeur en douane, les frais prévus au paragraphe (4),

à la somme de la valeur en douane de la matière retracée, des frais de transport, d'assurance et d'emballage et autres frais visés à la division (ii)(B) et des frais visés à la division (ii)(C) ;

e) lorsqu'une personne autre que le producteur importe la matière retracée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et que le producteur acquiert la matière retracée ou une matière dans laquelle elle est incorporée d'une personne, sur le territoire d'un pays ALÉNA, qui en est propriétaire, si le producteur a en sa possession une déclaration qui :

(i) est signée par la personne de qui il a acquis la matière,

(ii) indique la valeur de la matière acquise, déterminée conformément au paragraphe (5) relativement à une opération réalisée après que la valeur en douane de la matière retracée a été déterminée,

à la valeur de la matière retracée ou de la matière dans laquelle elle est incorporée, déterminée conformément au paragraphe (5) relativement à l'opération mentionnée dans cette déclaration;

f) lorsqu'une personne autre que le producteur importe la matière retracée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et que le producteur acquiert une matière dans laquelle elle est incorporée, laquelle a été produite sur le territoire d'un pays ALÉNA et est assujettie à une prescription de teneur en valeur régionale, si le producteur a en sa possession une déclaration qui :

(i) est signée par la personne de qui il a acquis cette matière,

(ii) indique que la matière acquise est une matière originaire, mais n'indique aucune valeur pour la matière retracée,

au montant obtenu au moyen de la formule suivante :

$$VM \times (1 - PTVR)$$

où

VM représente la valeur de la matière acquise, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur l'a acquise;

PTVR la prescription de teneur en valeur régionale applicable à la matière acquise, exprimée en fraction décimale;

g) lorsqu'une personne autre que le producteur importe la matière retracée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et que le producteur acquiert une matière :

(i) dans laquelle cette matière retracée est incorporée,

(ii) qui a été produite sur le territoire d'un pays ALÉNA,

(iii) à l'égard de laquelle un montant a été déterminé conformément à l'alinéa f),

au montant déterminé conformément à l'alinéa f), si le producteur du produit a en sa possession une déclaration signée par la personne de qui il a acquis la matière qui indique ce montant;

h) lorsqu'une personne autre que le producteur importe la matière retracée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et que le producteur n'a pas en sa possession la déclaration visée à l'un des alinéas c) à g), à la valeur de la matière retracée ou de toute matière dans laquelle elle est incorporée, déterminée conformément au

paragraphe (5) relativement à l'opération par laquelle le producteur a acquis la matière retracée ou toute matière dans laquelle elle est incorporée.

(3) Pour l'application des alinéas (2)a) à d), lorsque l'administration douanière du pays ALÉNA dans le territoire duquel le produit est importé juge, à l'occasion de la vérification de l'origine du produit, que la valeur en douane de la matière retracée visée à ces alinéas n'a pas été correctement établie, elle peut, aux fins de déterminer si le produit est un produit originaire, exiger que la valeur de la matière soit déterminée conformément à l'annexe VIII relativement à l'importation à laquelle se rapporte la valeur en douane et, si les frais prévus au paragraphe (4) ne sont pas inclus dans cette valeur, qu'ils soient ajoutés à la valeur de la matière.

(4) Les frais visés aux alinéas (2)a) à d) et au paragraphe (3) sont les suivants :

a) les droits et taxes payés ou à payer relativement à la matière sur le territoire de l'un ou plusieurs des pays ALÉNA, sauf les droits et taxes qui font l'objet d'une exemption ou qui sont remboursés, remboursables ou récupérables de quelque autre manière, notamment tout crédit à valoir sur les droits ou taxes payés ou à payer;

b) les frais de courtage en douane, notamment les frais des services internes de courtage en douane, engagés relativement à la matière sur le territoire de l'un ou plusieurs des pays ALÉNA.

(5) Pour l'application des alinéas (2)e), f) et h) et des paragraphes (6) et (7), la valeur d'une matière est :

a) soit sa valeur transactionnelle déterminée conformément au paragraphe 2(1) de l'annexe VIII relativement à l'opération visée aux alinéas ou paragraphes respectifs;

b) soit la valeur déterminée conformément aux articles 6 à 11 de l'annexe VIII si, relativement à l'opération visée aux alinéas ou paragraphes respectifs, il n'y a pas de valeur transactionnelle aux termes du paragraphe 2(2) de cette annexe ou si la valeur transactionnelle est inacceptable en vertu du paragraphe 2(3) de cette annexe.

Cette valeur comprend, si elles ne sont pas déjà incluses aux termes des alinéas a) ou b), les taxes -- autres que les droits payés lors de l'importation d'une matière d'un pays ALÉNA -- payées ou à payer relativement à la matière sur le territoire de l'un ou plusieurs des pays ALÉNA, sauf les taxes qui font l'objet d'une exemption ou qui sont remboursées, remboursables ou

recupérables de quelque autre manière, notamment tout crédit à valoir sur les taxes payées ou à payer.

(6) Lorsque, à l'occasion d'une vérification de l'origine d'un produit automobile de gamme légère à l'égard duquel le producteur du produit a en sa possession une déclaration visée à l'alinéa (2)f), il est établi que la matière acquise mentionnée dans cette déclaration n'est pas une matière originaire, la valeur de la matière acquise est, pour l'application du paragraphe (2), déterminée conformément au paragraphe (5) relativement à l'opération par laquelle le producteur l'a acquise.

(7) Lorsqu'une personne qui possède des renseignements au sujet d'une déclaration visée à l'un des alinéas (2)c) à h) ne permet pas à l'administration douanière de les vérifier au cours d'une vérification de l'origine, celle-ci peut déterminer conformément au paragraphe (5) la valeur de la matière à laquelle se rapportent les renseignements dont l'accès a été refusé, en ce qui concerne l'opération par laquelle cette personne cède à une autre personne, notamment par vente, cette matière ou une matière dans laquelle elle est incorporée.

(8) Lorsqu'une matière retracée est incorporée dans une matière produite sur le territoire d'un pays ALÉNA et que cette dernière est incorporée dans un produit automobile de gamme légère, la déclaration visée aux alinéas (2)c), d) ou e) peut indiquer la valeur des matières non originaires, déterminée conformément au paragraphe 12(3), en ce qui concerne la matière dans laquelle la matière retracée est incorporée.

(9) Pour l'application du présent article :

a) lorsqu'un producteur, conformément au paragraphe 7(4), désigne comme matière intermédiaire une matière auto-produite qui est utilisée dans la production d'un produit automobile de gamme légère :

(i) la désignation s'applique seulement au calcul du coût net de ce produit,

(ii) la valeur d'une matière retracée qui est incorporée dans ce produit est déterminée comme si la désignation n'avait pas été faite;

b) la valeur d'une matière non énumérée à l'annexe IV, qui est importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA :

(i) n'est pas incluse dans la valeur des matières non originaires qui sont utilisées dans la production d'un produit automobile de gamme légère,

(ii) est incluse dans le calcul du coût net d'un produit automobile de gamme légère dans lequel cette matière est incorporée;

c) sauf disposition contraire du paragraphe 12(6), le présent article ne s'applique pas aux pièces destinées au marché du service après-vente;

d) les frais visés aux sous-alinéas (2)a)(ii) et b)(ii), aux divisions (2)c)(ii)(B) et d)(ii)(B) et aux paragraphes (4) et (5) sont ceux consignés dans les livres comptables du producteur du produit automobile de gamme légère;

e) aux fins du calcul de la teneur en valeur régionale d'un produit automobile de gamme légère, le producteur de celui-ci peut choisir de considérer comme matière non originaire toute matière utilisée dans la production du produit, auquel cas la valeur de cette matière est déterminée conformément au paragraphe (5) relativement à l'opération par laquelle il l'a acquise;

f) les données relatives à la valeur des matières ou aux frais qui figurent dans une déclaration visée au paragraphe (2) sont exprimées dans la devise du pays où se trouve la personne ayant fourni la déclaration.

(10) Les exemples qui suivent sont visés par le paragraphe 2(4).

Exemple 1

Des écrous et des boulons de la position 73.18 sont importés d'un endroit situé à l'extérieur des territoires des pays ALÉNA et sont utilisés sur le territoire d'un pays ALÉNA dans la production de produits automobiles de gamme légère visés au paragraphe 9(1). Comme la position 73.18 n'est pas énumérée à l'annexe IV, les écrous et les boulons ne sont pas des matières retracées.

Vu que les écrous et les boulons ne sont pas des matières retracées, selon le paragraphe 9(1), leur valeur n'est pas incluse dans la valeur des matières non originaires utilisées dans le produit automobile de gamme légère, même si les écrous et les boulons sont importés d'un endroit situé à l'extérieur des territoires des pays ALÉNA.

La valeur des écrous et des boulons est cependant incluse, selon l'alinéa 9(9)b), dans le coût net du produit automobile de gamme légère aux fins du calcul de la teneur en valeur régionale du véhicule automobile aux termes du paragraphe 9(1).

Exemple 2

Un miroir rétroviseur de la sous-position 7009.10 est importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA et est utilisé sur le territoire d'un pays ALÉNA comme élément d'origine dans la production d'un véhicule de gamme légère.

Comme la sous-position 7009.10 est énumérée à l'annexe IV, le miroir rétroviseur est une matière retracée. Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme légère aux termes du paragraphe 9(1), la valeur du miroir est incluse dans la valeur des matières non originaires conformément aux paragraphes 9(2) à (9).

Exemple 3

De la glace de la position 70.05 est importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et est utilisée sur le territoire d'un pays ALÉNA dans la production d'un miroir rétroviseur. Ce dernier est un produit non originaire parce qu'il ne satisfait pas à l'exigence de changement de classification tarifaire applicable.

Ce miroir rétroviseur est exporté vers le pays ALÉNA B où il est utilisé comme élément d'origine dans la production d'un véhicule de gamme légère. Même si le miroir rétroviseur est une matière non originaire et relève d'un numéro tarifaire énuméré à l'annexe IV, il n'est pas une matière retracée parce qu'il n'a pas été importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA.

Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du véhicule de gamme légère dans lequel le miroir rétroviseur est incorporé, la valeur du miroir rétroviseur n'est pas incluse, selon ce paragraphe, dans la valeur des matières non originaires utilisées dans la production du véhicule de gamme légère.

Même si la glace de la position 70.05, utilisée dans la production du miroir rétroviseur et incorporée dans le véhicule de gamme légère, a été importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA, la glace n'est pas une matière retracée parce que la position 70.05 ne figure pas à l'annexe IV. Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du véhicule de gamme légère dans lequel la glace est incorporée, la valeur de la glace n'est pas incluse dans la valeur des matières non originaires utilisées dans la production du véhicule. La valeur du miroir rétroviseur serait incluse dans le coût net du véhicule de gamme légère, mais la valeur de la glace importée ne serait pas indiquée séparément dans la valeur des matières non originaires du véhicule.

Exemple 4

Un moteur électrique de la sous-position 8501.10 est importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA et est utilisé sur le territoire d'un pays ALÉNA dans la production d'un bâti de siège de la sous-position 9401.90. Le bâti de siège, auquel est attaché le moteur électrique, est vendu à un producteur de sièges de la sous-position 9401.20. Le producteur de sièges vend le siège à un producteur de véhicules de gamme légère. Le siège doit être utilisé comme élément d'origine dans la production d'un véhicule de gamme légère.

Les sous-positions 8501.10 et 9401.20 sont énumérées à l'annexe IV; la sous-position 9401.90 n'y figure pas. Le moteur électrique est une matière retracée parce qu'il a été importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA.

Le siège est un produit automobile de gamme légère visé au paragraphe 9(1). Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du siège, la valeur des matières retracées qui y sont incorporées est incluse dans la valeur des matières non originaires utilisées dans la production du siège. La valeur du moteur électrique est incluse dans cette valeur. (La valeur du moteur ne serait toutefois pas indiquée séparément dans le coût net du siège parce qu'elle est incluse dans le coût du bâti de siège.)

Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du véhicule de gamme légère, la valeur du moteur électrique est incluse dans la valeur des matières non originaires utilisées dans la production du véhicule, même si le siège est une matière originaire.

Exemple 5

Des blocs en fonte, des culasses et des bielles de la position 84.09 sont importés d'un endroit situé à l'extérieur des territoires des pays ALÉNA par un producteur de moteurs, qui en est propriétaire au moment de l'importation et qui les utilise sur le territoire du pays ALÉNA A dans la production d'un moteur de la position 84.07. Après le calcul de la teneur en valeur régionale du moteur, celui-ci est un produit originaire. Il n'est pas une matière retracée parce qu'il n'a pas été importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA. Le moteur est exporté vers le pays ALÉNA B, pour être utilisé comme élément d'origine par un producteur de véhicules de gamme légère.

Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du véhicule de gamme légère dans lequel le moteur est incorporé, étant donné que la position 84.09 est énumérée à l'annexe IV, que les blocs en fonte, les culasses et les bielles ont été importés sur le territoire d'un pays ALÉNA et qu'ils sont incorporés dans le véhicule de gamme légère, la valeur de ces matières, qui sont des matières retracées, est incluse dans la valeur des matières non originaires utilisées dans la production du véhicule, même si le moteur est une matière originaire.

Le producteur du véhicule de gamme légère n'a pas importé les matières retracées. Cependant, vu qu'il a en sa possession la déclaration visée à l'alinéa 9(2)c) qui indique la valeur des matières non originaires des matières retracées, conformément au paragraphe 12(2), il peut, en conformité avec le paragraphe 9(8), utiliser cette valeur comme valeur des matières non originaires du véhicule de gamme légère en ce qui concerne ce moteur.

Exemple 6

Les lingots d'aluminium de la sous-position 7601.10 et les pistons de la position 84.09 sont importés d'un endroit situé à l'extérieur des territoires des pays ALÉNA par un producteur de moteurs et utilisés par lui sur le territoire du pays ALÉNA A dans la production d'un moteur de la position 84.07. Le producteur utilise les lingots d'aluminium pour produire un bloc cylindre; les pistons sont ensuite incorporés au bloc cylindre et le producteur désigne, conformément au paragraphe 7(4), le bloc cylindre complet de la position 84.09 à titre de matière intermédiaire. Le moteur dans lequel est

incorporé le bloc cylindre complet est exporté vers le pays ALÉNA B et utilisé comme élément d'origine dans la production d'un véhicule de gamme légère. Les pistons de la position 84.09 constituent des matières retracées. Ni le moteur ni le bloc cylindre complet ne sont des matières retracées parce qu'ils n'ont pas été importés d'un endroit situé à l'extérieur des territoires des pays ALÉNA.

Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du moteur, la valeur des pistons est incluse, en vertu du sous-alinéa 9(9)a)(ii), dans la valeur des matières non originaires, même si la matière intermédiaire est une matière originaire. Cependant, la valeur des lingots d'aluminium n'est pas incluse dans la valeur des matières non originaires parce que la sous-position 7601.10 n'est pas énumérée à l'annexe IV. La valeur des lingots d'aluminium n'a pas à être indiquée séparément dans le coût net du moteur parce qu'elle est incluse dans la valeur de la matière intermédiaire et que le coût total de la matière intermédiaire est inclus dans le coût net du moteur.

Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du véhicule de gamme légère dans lequel sont incorporés le moteur ainsi que les pistons, la valeur des pistons incorporés dans ce véhicule est incluse dans la valeur des matières non originaires du véhicule.

Exemple 7

Un moteur de la position 84.07 est importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA. Le producteur du moteur, situé dans le pays d'où est importé le moteur, a utilisé dans la production du moteur des pistons de la position 84.09 qui ont été produits dans un pays ALÉNA et qui sont des matières originaires. Le moteur est utilisé sur le territoire d'un pays ALÉNA comme élément d'origine dans la production d'un véhicule de gamme légère. Le moteur est une matière retracée.

Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du véhicule de gamme légère dans lequel ce moteur est incorporé, la valeur du moteur est incluse dans la valeur des matières non originaires du véhicule. La valeur des pistons, des produits originaires avant leur exportation vers un endroit situé à l'extérieur des territoires des pays ALÉNA, ne peut être déduite de la valeur des matières non originaires utilisées dans la production du véhicule de gamme légère. Selon l'article 16 (Réexpédition), les pistons ne sont plus considérés comme des produits originaires, parce qu'ils ont été utilisés dans la production de produits hors des territoires des pays ALÉNA.

Exemple 8

Un grossiste, situé dans la ville A sur le territoire d'un pays ALÉNA, importe d'un endroit situé à l'extérieur des territoires ALÉNA des tuyaux en caoutchouc de la position 40.09, qui est énumérée à l'annexe IV. Il devient propriétaire des produits à son établissement situé dans la ville A. La valeur en douane des produits importés est de 500 \$. Les frais de transport, taxes et droits afférents aux produits pour leur transport vers l'établissement du grossiste s'élèvent à 100 \$; les frais de transport, qui sont déjà compris dans cette somme de 100 \$, depuis le lieu où ils sont reçus sur le territoire d'un pays ALÉNA jusqu'à l'établissement du grossiste dans la ville A s'élèvent à 25 \$. Le grossiste vend les tuyaux en caoutchouc pour la somme de 650 \$ à un producteur de véhicules de gamme légère qui les utilise sur le territoire d'un pays ALÉNA comme éléments d'origine dans la production d'un véhicule

de gamme légère. Ce producteur verse 50 \$ pour faire transporter les produits de l'établissement du grossiste situé dans la ville A jusqu'au lieu où le véhicule de gamme légère est produit.

Les tuyaux en caoutchouc sont des matières retracées et sont incorporés dans un produit automobile de gamme légère. Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du véhicule de gamme légère :

- (1) si le grossiste devient propriétaire des produits avant leur arrivée au premier lieu où ils sont reçus sur le territoire d'un pays ALÉNA et si le producteur a en sa possession la déclaration visée à l'alinéa 9(2)c), la valeur des matières non originaires ne comprend pas les frais de transport depuis le lieu où les produits sont reçus sur le territoire d'un pays ALÉNA jusqu'à l'établissement du grossiste. La valeur des matières non originaires s'élèverait, en l'occurrence, à 575 \$;
- (2) si le producteur a en sa possession la déclaration visée à l'alinéa 9(2)d) qui indique le montant de la valeur en douane des matières retracées et, lorsqu'ils ne sont pas déjà compris dans cette valeur, le montant des taxes, droits et frais engagés pour transporter les produits au lieu où il en devient propriétaire, il peut utiliser l'ensemble de ces montants à titre de valeur des matières non originaires en ce qui concerne les produits. La valeur des matières non originaires s'élèverait, en l'occurrence, à 600 \$;
- (3) si le grossiste ne veut pas fournir cette déclaration au producteur de véhicules de gamme légère, la valeur des matières non originaires en ce qui concerne les matières retracées est la valeur des matières relative à l'opération par laquelle le producteur les a acquises, comme le prévoit l'alinéa 9(2)h), en l'occurrence 650 \$. Les frais de transport des produits depuis l'établissement du grossiste jusqu'à l'emplacement du producteur seront inclus dans le coût net des produits, mais non dans la valeur des matières non originaires.

Exemple 9

Un grossiste, situé dans la ville A sur le territoire d'un pays ALÉNA, importe d'un endroit situé à l'extérieur des territoires des pays ALÉNA un tuyau en caoutchouc de la position 40.09, qui est énumérée à l'annexe IV. Le grossiste vend le produit à un producteur situé sur le territoire du pays ALÉNA qui utilise le tuyau pour produire un organe de direction assistée, également de la position 40.09. L'organe de direction assistée est ensuite vendu à un producteur de véhicules de gamme légère qui l'utilise dans la production d'un véhicule de gamme légère. Le tuyau en caoutchouc est une matière retracée. L'organe de direction assistée n'est pas une matière retracée parce qu'il n'a pas été importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA.

Le grossiste qui a importé le tuyau en caoutchouc d'un endroit situé à l'extérieur des territoires des pays ALÉNA en est propriétaire au moment de l'importation. La valeur en douane du produit est de 3 \$, y compris les frais de transport et d'assurance et tous les autres frais engagés pour transporter le produit au premier endroit où il est reçu sur le territoire du pays ALÉNA. Une somme de 1 \$ s'y ajoute au titre des droits, taxes et autres frais visés au paragraphe 9(4) que le grossiste a payés relativement au produit. Le grossiste vend le produit pour la somme de 5 \$ au producteur d'organes de direction assistée, ce qui ne comprend pas les frais de transport jusqu'à l'emplacement du producteur. Le producteur d'organes de direction assistée verse 2 \$ pour faire livrer le produit à son emplacement. La valeur de l'organe de direction assistée vendu au producteur de véhicules de

gamme légère est de 10 \$, y compris les frais de transport du produit jusqu'à l'emplacement du producteur de véhicules de gamme légère.

Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du véhicule de gamme légère :

- (1) si le producteur de véhicules automobiles a obtenu du producteur d'organes de direction assistée la déclaration visée à l'alinéa 9(2)c) qui indique la valeur en douane du tuyau en caoutchouc importé et incorporé dans l'organe de direction assistée, ainsi que le montant des droits, taxes et autres frais visés au paragraphe 9(4), il peut utiliser l'ensemble de ces montants à titre de valeur des matières non originaires en ce qui concerne la matière retracée. Cette valeur serait, en l'occurrence, la valeur en douane de 3 \$ plus les droits et taxes de 1 \$, à la condition que le grossiste ait fourni au producteur d'organes de direction assistée les renseignements concernant la valeur en douane du produit importé et les autres frais;
- (2) si le producteur de véhicules de gamme légère a en sa possession une déclaration du producteur de l'organe de direction assistée qui indique la valeur du tuyau importé relativement à l'opération par laquelle ce dernier a acquis le tuyau importé du grossiste, il peut inclure cette valeur à titre de valeur des matières non originaires, conformément à l'alinéa 9(2)e). Cette valeur est, en l'occurrence, de 5 \$. Les frais de 2 \$ engagés pour transporter le produit depuis l'emplacement du grossiste jusqu'à l'emplacement du producteur, parce qu'ils sont indiqués séparément, ne seraient pas inclus dans la valeur des matières non originaires des véhicules de gamme légère;
- (3) si le producteur de véhicules de gamme légère a en sa possession la déclaration visée à l'alinéa 9(2)f) qui est signée par le producteur d'organes de direction assistée, il peut utiliser la formule prévue au sous-alinéa 9(2)f)(ii) pour calculer la valeur des matières non originaires en ce qui concerne la matière acquise. Dans le présent cas, si la prescription de teneur en valeur régionale était de 50 pour cent, la valeur des matières non originaires serait de 5 \$. Étant donné que les frais de transport depuis l'emplacement du producteur de l'organe de direction assistée jusqu'à l'emplacement du producteur de véhicules de gamme légère sont inclus dans le prix d'achat et ne sont pas indiqués séparément, ils ne peuvent être déduits du prix d'achat parce que la formule prévue au sous-alinéa 9(2)f)(ii) ne prévoit pas la déduction des frais de transport qui autrement ne seraient pas inclus dans la valeur des matières non originaires;
- (4) si le producteur de véhicules de gamme légère n'a pas en sa possession la déclaration visée à l'un des alinéas 9(2)c) à g) provenant du producteur d'organes de direction assistée, il inclut dans la valeur des matières non originaires des véhicules la valeur de l'organe de direction assistée, déterminée conformément à l'alinéa 9(2)h). Cette somme serait, en l'occurrence, de 10 \$, soit le coût supporté par le producteur pour acquérir cette matière.

Exemple 10

Un producteur de véhicules de gamme légère, situé dans la ville C sur le territoire d'un pays ALÉNA, importe d'un endroit situé à l'extérieur du territoire des pays ALÉNA un tuyau en caoutchouc de la position 40.09, qui est énumérée à l'annexe IV, et utilise ce produit comme élément d'origine dans la production d'un véhicule de gamme légère.

Le tuyau en caoutchouc arrive dans la ville A du pays ALÉNA, mais le producteur de véhicules de gamme légère n'en est pas encore propriétaire. Le produit est transporté en douane à la ville B. À son arrivée à cet endroit, le producteur de véhicules de gamme légère devient propriétaire du produit et celui-ci est reçu sur le territoire d'un pays ALÉNA. Le produit est ensuite transporté vers l'emplacement du producteur de véhicules de gamme légère dans la ville C.

La valeur en douane du produit importé est de 4 \$. Les frais de transport et autres frais visés au sous-alinéa 9(2)b)(ii) sont de 3 \$ pour le transport vers la ville A et de 2 \$ pour le transport vers la ville B; les droits, taxes et autres frais visés au paragraphe 9(4) sont de 1 \$. Les frais de transport du produit de la ville B à l'emplacement du producteur dans la ville C sont de 1 \$. Le tuyau en caoutchouc est une matière retracée.

Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du véhicule de gamme légère, la valeur des matières non originaires de ce véhicule est, selon l'alinéa 9(2)b), la valeur en douane de la matière retracée à laquelle s'ajoutent, s'ils ne sont pas déjà compris dans la valeur en douane, les taxes, droits et autres frais engagés pour transporter la matière retracée jusqu'au lieu où le droit de propriété est acquis. Dans le présent cas, la valeur des matières non originaires serait la somme de la valeur en douane de la matière retracée, soit 4 \$, des droits, taxes et autres frais, soit 1 \$, des frais de transport de la matière vers la ville A, soit 3 \$, et des frais de transport de cette matière de la ville A à la ville B, soit 2 \$, ce qui fait un total de 10 \$. Les frais de 1 \$ engagés pour transporter le produit de la ville B à l'emplacement du producteur dans la ville C ne seraient pas inclus dans la valeur des matières non originaires du véhicule de gamme légère parce qu'une personne d'un pays ALÉNA est propriétaire de la matière retracée.

Exemple 11

Un radiateur de la sous-position 8708.91 est importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA par un producteur de véhicules de gamme légère et est utilisé sur le territoire d'un pays ALÉNA comme élément d'origine dans la production d'un véhicule de gamme légère.

Le radiateur est transporté par navire depuis un endroit situé à l'extérieur des territoires des pays ALÉNA et arrive dans la ville A située sur le territoire du pays ALÉNA. Le radiateur n'est cependant pas déchargé dans la ville A et, bien qu'il soit physiquement présent sur le territoire du pays ALÉNA, il n'a pas été reçu sur le territoire d'un pays ALÉNA.

Le navire navigue dans les eaux territoriales depuis la ville A jusqu'à la ville B, où le radiateur est déchargé. Le producteur de véhicules de gamme légère produit, depuis la ville C du même pays, la déclaration concernant le radiateur. Le radiateur est admis sur le territoire du pays ALÉNA dans la ville B.

Comme la sous-position 8708.91 est énumérée à l'annexe IV, le radiateur est une matière retracée.

Aux fins du calcul, aux termes du paragraphe 9(1), de la teneur en valeur régionale du véhicule de gamme légère, la valeur du radiateur est incluse dans la valeur des matières non originaires du véhicule. Les frais de transport, d'assurance, d'emballage et autres frais engagés pour transporter le radiateur à la ville B sont inclus dans la valeur des matières non originaires du véhicule, y compris les frais de transport du radiateur de la ville A à la ville B. Les frais de transport, d'assurance,

d'emballage et autres frais engagés pour transporter le radiateur de la ville B à l'emplacement du producteur ne sont pas inclus dans la valeur des matières non originaires du véhicule.

Produits automobiles de gamme lourde

10. (1) Sauf disposition contraire des paragraphes (3) à (8) et du paragraphe 12(6), aux fins du calcul de la teneur en valeur régionale d'un produit automobile de gamme lourde selon la méthode du coût net, la valeur des matières non originaires utilisées par le producteur dans la production du produit est égale à la somme des éléments suivants :

a) pour chaque matière répertoriée qui est une matière non originaire et une matière auto-produite que le producteur utilise dans la production du produit, soit, au choix de celui-ci :

(i) le coût total qui peut être imputé de façon raisonnable à la matière répertoriée conformément à l'annexe VII,

(ii) la somme des éléments suivants :

(A) la valeur en douane de chaque matière non originaire qui est importée par le producteur de la matière répertoriée et utilisée dans la production de la matière répertoriée ainsi que, s'ils ne sont pas déjà compris dans cette valeur, les frais visés aux alinéas (2)c) à f),

(B) la valeur de chaque matière non originaire qui n'est pas importée par le producteur de la matière répertoriée et qui est utilisée dans la production de celle-ci, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur de la matière répertoriée a acquis la matière non originaire;

b) pour chaque matière répertoriée qui est une matière non originaire produite sur le territoire d'un pays ALÉNA et qui est acquise par le producteur et utilisée par lui dans la production du produit, soit, au choix de celui-ci :

(i) la valeur de cette matière répertoriée non originaire, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur l'a acquise,

(ii) lorsque le producteur du produit a en sa possession la déclaration visée aux divisions (A) ou (B) à l'égard de chaque matière qui est une matière non originaire utilisée dans la production de cette matière répertoriée, la somme des éléments suivants :

(A) la valeur en douane de chaque matière non originaire qui est importée par le producteur de la matière répertoriée et qui est utilisée dans la production de celle-ci et, dans le cas où ils ne sont pas déjà compris dans cette valeur en douane, les frais visés aux alinéas (2)c) à f), si le producteur du produit a en sa possession une déclaration signée par le producteur de la matière répertoriée qui indique la valeur en douane de la matière non originaire et les frais visés aux alinéas (2)c) à f) que le producteur de la matière répertoriée a engagés à l'égard de la matière non originaire,

(B) la valeur de chaque matière non originaire qui n'est pas importée par le producteur de la matière répertoriée et qui est acquise et utilisée dans la production de la matière répertoriée, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur de la matière répertoriée a acquis la matière non originaire, si le producteur du produit a en sa possession une déclaration signée par le producteur de la matière répertoriée qui indique la valeur de la matière acquise, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur de la matière répertoriée a acquis la matière non originaire;

c) pour chaque matière répertoriée, montage de composantes d'automobile, composante d'automobile ou sous-composante qui est importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA et qui est utilisé par le producteur dans la production du produit :

(i) dans le cas où l'importateur est le producteur, la valeur en douane de la matière répertoriée, du montage de composantes d'automobile, de la composante d'automobile ou de la sous-composante non originaires, ainsi que, s'ils ne sont pas déjà compris dans cette valeur en douane, les frais visés aux alinéas (2)c) à f),

(ii) dans le cas où l'importateur est une personne autre que le producteur, la valeur de la matière répertoriée, du montage de composantes d'automobile, de la composante d'automobile ou de la sous-composante non originaires, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur l'a acquis;

d) pour chaque montage de composantes d'automobile, composante d'automobile ou sous-composante qui est une matière originaire acquise par le producteur et utilisée par lui dans la production du produit, soit, au choix de celui-ci :

(i) la somme des éléments suivants :

(A) la valeur de chaque matière répertoriée non originaire qui est utilisée dans la production de la matière originaire, déterminée conformément aux alinéas a) et b),

(B) la valeur de chaque matière non originaire qui est incorporée dans la matière originaire, déterminée conformément à l'alinéa c),

(C) la valeur de chaque matière répertoriée non originaire qui est utilisée dans la production d'une matière visée à l'alinéa e) qui est utilisée dans la production de la matière originaire, déterminée conformément aux alinéas a) et b),

(D) lorsque la valeur d'une matière répertoriée non originaire visée à la division (C) qui est utilisée dans la production d'un montage de composantes d'automobile non originaire, d'une composante d'automobile non originaire ou d'une sous-composante non originaire, utilisé dans la production de la matière originaire n'est pas comprise aux termes de la division (C), la valeur de ce montage ou de cette composante ou sous-composante, déterminée conformément au sous-alinéa e) (ii),

s'il a en sa possession une déclaration signée par la personne de qui il a acquis la matière originaire et indiquant la somme des valeurs, déterminées par le producteur de la matière originaire conformément aux alinéas a), b), c) et e), des matières non originaires visées aux divisions (A) à (D) qui sont incorporées dans la matière originaire,

(ii) le montant obtenu au moyen de la formule suivante :

$$VM \times (1 - PTVR)$$

où

VM représente la valeur de la matière acquise, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur du produit l'a acquise,

PTVR la prescription de teneur en valeur régionale applicable à la matière acquise, exprimée en fraction décimale,

si la matière est assujettie à une prescription de teneur en valeur régionale et que le producteur a en sa possession une déclaration signée par la personne de qui il a acquis la matière et indiquant que celle-ci est une matière originaire, sans préciser la valeur des matières non originaires en ce qui concerne la matière acquise,

(iii) la valeur du montage de composantes d'automobile, de la composante d'automobile ou de la sous-composante, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur a acquis la matière;

e) pour chaque montage de composantes d'automobile, composante d'automobile ou sous-composante qui est une matière non originaire produite sur le territoire d'un pays ALÉNA et qui est acquis par le producteur et utilisé par lui dans la production du produit, soit, au choix de celui-ci :

(i) la somme des valeurs des matières non originaires incorporées dans la matière non originaire acquise par lui, déterminées conformément aux alinéas a), b), c), d) et f), s'il a en sa possession une déclaration signée par la personne de qui il a acquis la matière non originaire et indiquant la somme des valeurs des matières non originaires incorporées dans celle-ci, déterminées par le producteur de la matière non originaire conformément aux alinéas a), b), c), d) et f),

(ii) la valeur du montage de composantes d'automobile, de la composante d'automobile ou de la sous-composante non originaires, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur a acquis la matière;

f) pour chaque matière non originaire non visée aux alinéas a), b), c) ou e) qui est utilisée par le producteur dans la production du produit :

(i) dans le cas d'une matière non originaire importée par le producteur, la valeur en douane de celle-ci ainsi que, s'ils ne sont pas déjà compris dans cette valeur, les frais visés aux alinéas (2)c) à f),

(ii) dans le cas d'une matière non originaire importée par une personne autre que le producteur, la valeur de cette matière, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur l'a acquise.

(2) Pour l'application de la division (1)a)(ii)(B), du sous-alinéa (1)b)(i), de la division (1)b)(ii)(B), des sous-alinéas (1)c)(ii), (1)d)(ii) et (iii), (1)e)(iii) et (1)f)(ii), la valeur d'une matière est :

a) soit sa valeur transactionnelle déterminée conformément au paragraphe 2(1) de l'annexe VIII relativement à l'opération visée aux divisions ou sous-alinéas respectifs;

b) soit la valeur déterminée conformément aux articles 6 à 11 de l'annexe VIII si, relativement à l'opération visée aux divisions ou sous-alinéas respectifs, il n'y a pas de valeur transactionnelle pour la matière aux termes du paragraphe 2(2) de cette annexe ou si la valeur transactionnelle de la matière est inacceptable en vertu du paragraphe 2(3) de cette annexe.

Cette valeur comprend les frais suivants s'ils ne sont pas déjà inclus aux termes des alinéas a) ou b) :

c) les frais de transport, d'assurance et d'emballage et autres frais engagés pour le transport de la matière jusqu'à l'emplacement du producteur;

d) les droits et taxes payés ou à payer relativement à la matière sur le territoire de l'un ou plusieurs des pays ALÉNA, sauf les droits et taxes qui font l'objet d'une exemption ou qui sont remboursés, remboursables ou récupérables de quelque autre manière, notamment tout crédit à valoir sur les droits ou taxes payés ou à payer;

e) les frais de courtage en douane, notamment les frais des services internes de courtage en douane et des services de dédouanement, engagés relativement à la matière sur le territoire de l'un ou plusieurs des pays ALÉNA;

f) le coût des déchets et rebuts qui résultent de l'utilisation de la matière dans la production du produit, moins la valeur des déchets récupérables ou sous-produits, le cas échéant.

(3) Pour l'application des divisions (1)a)(ii)(A) et b)(ii)(A) et des sous-alinéas (1)c)(i) et (1)f)(i), lorsque l'administration douanière du pays ALÉNA dans le territoire duquel le produit est importé juge, à l'occasion de la vérification de l'origine du produit, que la valeur en douane d'une matière importée visée à ces divisions ou sous-alinéas n'a pas été correctement établie, elle peut, aux fins de déterminer si le produit est un produit originaire, exiger que la valeur de la matière soit déterminée conformément à l'annexe VIII relativement à l'importation à laquelle se rapporte la valeur en douane et, si les frais visés aux alinéas (2)c) à f) ne sont pas compris dans cette valeur, qu'ils soient ajoutés à la valeur de la matière.

(4) Aux fins du calcul de la teneur en valeur régionale d'une composante de gamme lourde, lorsque :

a) d'une part, une composante de gamme lourde est produite dans la même usine qu'un montage de composantes d'automobile ou une composante d'automobile de la même position ou sous-position

que celle-ci et est destinée à servir d'élément d'origine dans un véhicule de gamme légère,

b) d'autre part, le producteur ne peut raisonnablement savoir quelle unité de production constituera une composante de gamme lourde devant être utilisée dans un véhicule de gamme lourde,

la valeur des matières non originaires utilisées dans la production de la composante de gamme lourde à cette usine peut, au choix du producteur, être déterminée de la manière prévue à l'article 9.

(5) Aux fins du calcul de la teneur en valeur régionale d'un véhicule de gamme lourde, si le producteur de celui-ci acquiert, en vue de l'utiliser dans la production du véhicule, une composante de gamme lourde à l'égard de laquelle la valeur des matières non originaires a été déterminée conformément au paragraphe (4), la valeur des matières non originaires utilisées par lui relativement à cette composante est la valeur déterminée conformément à ce paragraphe.

(6) S'il est établi, à l'occasion de la vérification de l'origine d'un produit automobile de gamme lourde à l'égard duquel le producteur a en sa possession la déclaration visée au sous-alinéa (1)d)(ii), laquelle indique que la matière acquise qui y est mentionnée n'est pas une matière originaire, la valeur de la matière acquise est, pour l'application du paragraphe (1), déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur l'a acquise.

(7) Lorsqu'une personne qui possède des renseignements au sujet d'une déclaration visée aux sous-alinéas (1)b)(ii), d)(i) ou e)(i) ne permet pas à l'administration douanière de les vérifier au cours d'une vérification de l'origine du produit, celle-ci peut déterminer conformément au paragraphe (2) la valeur de la matière à laquelle se rapportent les renseignements dont l'accès a été refusé, en ce qui concerne l'opération par laquelle cette personne cède à une autre personne, notamment par vente, cette matière ou une matière dans laquelle elle est incorporée.

(8) Lorsqu'une composante de gamme lourde, une sous-composante ou une matière répertoriée est incorporée dans une matière produite sur le territoire d'un pays ALÉNA et que cette dernière est incorporée dans un produit automobile de gamme lourde, la déclaration visée aux sous-alinéas (1)b)(ii), d)(i) ou e)(i) peut indiquer la valeur des matières non originaires, déterminée conformément au paragraphe 12(3), en ce qui concerne la matière dans laquelle est incorporée la composante de gamme lourde, la sous-composante ou la matière répertoriée.

(9) Pour l'application du présent article :

- a) aux fins du calcul de la teneur en valeur régionale d'un produit automobile de gamme lourde, d'une sous-composante ou d'une matière répertoriée, le producteur de ce produit peut, conformément au paragraphe 7(4), désigner comme matière intermédiaire toute matière auto-produite, à l'exception d'un produit automobile de gamme lourde et d'une sous-composante, qui est utilisée dans la production de ce produit;
- b) sauf disposition contraire du paragraphe 12(6), le présent article ne s'applique pas aux pièces destinées au marché du service après-vente;
- c) le présent article ne s'applique pas aux sous-composantes aux fins du calcul de leur teneur en valeur régionale avant leur incorporation dans des produits automobiles de gamme lourde;
- d) aux fins du calcul de la teneur en valeur régionale d'un produit automobile de gamme lourde, le producteur de celui-ci peut choisir de considérer comme matière non originaire toute matière utilisée dans la production du produit, auquel cas la valeur de cette matière est déterminée conformément au paragraphe (2) relativement à l'opération par laquelle il l'a acquise;
- e) les données relatives à la valeur des matières ou aux frais qui figurent dans une déclaration visée au paragraphe (2) sont exprimées dans la devise du pays où se trouve la personne ayant fourni la déclaration.

(10) Les exemples qui suivent sont visés par le paragraphe 2(4).

Exemple 1

Matière répertoriée importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA

Une culasse, produite hors des territoires des pays ALÉNA, est importée sur le territoire d'un pays ALÉNA et y est utilisée dans la production d'un moteur qui servira d'élément d'origine dans la production d'un véhicule de gamme lourde. Aucune autre matière non originaire n'est utilisée dans la production du moteur. La culasse est une matière répertoriée; le moteur est une composante d'automobile.

Utilisation de la matière répertoriée dans une composante d'automobile

Aux fins du calcul de la teneur en valeur régionale du moteur, la valeur des matières répertoriées importées d'un endroit situé à l'extérieur des territoires des pays ALÉNA est incluse dans la valeur des matières non originaires utilisées dans la production du moteur. Comme la culasse a été produite

hors des territoires des pays ALÉNA, sa valeur, déterminée conformément à l'alinéa 10(1)c), est incluse dans la valeur des matières non originaires utilisées dans la production du moteur.

Utilisation d'une composante d'automobile originaire dans laquelle est incorporée la matière répertoriée

Le moteur est une matière originaire acquise par le producteur du véhicule de gamme lourde. Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde dans lequel le moteur (et donc la culasse) est incorporé, la valeur des matières non originaires utilisées dans la production du véhicule est déterminée conformément à l'alinéa 10(1)d) en ce qui concerne le moteur. Le producteur peut choisir d'inclure dans la valeur des matières non originaires du véhicule :

- a) soit la valeur, déterminée conformément au sous-alinéa 10(1)d)(i), des matières non originaires incorporées dans le moteur, laquelle est la valeur des matières non originaires déterminée conformément aux alinéas 10(1)a) à c) et au sous-alinéa e)(ii);
- b) soit la valeur, déterminée conformément au sous-alinéa 10(1)d)(ii), qui est égale au produit du montant déterminé conformément au sous-alinéa 10(1)d)(iii) par la prescription de teneur en valeur régionale, exprimée en fraction décimale, applicable au moteur;
- c) soit la valeur du moteur, déterminée conformément au sous-alinéa 10(1)d)(iii).

Le producteur du véhicule de gamme lourde ne peut opter pour le premier choix que s'il a en sa possession une déclaration, visée au sous-alinéa 10(1)d)(i), provenant de la personne de qui il a acquis le moteur. Dans ce cas, la valeur de la culasse, déterminée conformément à l'alinéa 10(1)c), est incluse dans la valeur des matières non originaires du véhicule de gamme lourde en ce qui concerne le moteur utilisé dans la production de celui-ci.

Le producteur du véhicule de gamme lourde ne peut opter pour le deuxième choix que s'il a en sa possession une déclaration, visée au sous-alinéa 10(1)d)(ii), provenant de la personne de qui il a acquis le moteur. Dans ce cas, étant donné l'application de l'équation, la valeur de la culasse est incluse dans le montant déterminé conformément au sous-alinéa 10(1)d)(ii) et en conséquence est incluse dans la valeur des matières non originaires utilisées dans la production du véhicule de gamme lourde.

Utilisation d'une composante d'automobile non originaire dans laquelle est incorporée la matière répertoriée

Le moteur est une matière non originaire acquise par le producteur du véhicule de gamme lourde. Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde dans lequel le moteur (et donc la culasse) est incorporé, la valeur des matières non originaires utilisées dans la production du véhicule est déterminée conformément à l'alinéa 10(1)e) en ce qui concerne le moteur. Le producteur du véhicule de gamme lourde peut choisir d'inclure dans la valeur des matières non originaires :

- a) soit la valeur, déterminée conformément au sous-alinéa 10(1)e)(i), des matières non originaires incorporées dans le moteur, laquelle est la valeur des matières non originaires déterminée conformément aux alinéas 10(1)a) à d) et f);

- b) soit la valeur du moteur, déterminée conformément au sous-alinéa 10(1)e)(ii).

Le producteur du véhicule de gamme lourde ne peut opter pour le premier choix que s'il a en sa possession une déclaration, visée au sous-alinéa 10(1)e)(i), provenant de la personne de qui il a acquis le moteur. Dans ce cas, la valeur de la culasse, déterminée conformément à l'alinéa 10(1)c), est incluse dans la valeur des matières non originaires du véhicule de gamme lourde en ce qui concerne le moteur utilisé dans la production de celui-ci.

Exemple 2

Matière importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA

Une rampe de culbuteurs, produite hors des territoires des pays ALÉNA, est importée sur le territoire d'un pays ALÉNA et y est utilisée dans la production d'un moteur qui servira d'élément d'origine dans la production d'un véhicule de gamme lourde. Aucune autre matière non originaire n'est utilisée dans la production du moteur. La rampe de culbuteurs n'est pas une matière répertoriée ni une sous-composante; le moteur est une composante d'automobile.

Utilisation de la matière dans une composante d'automobile

Aux fins du calcul de la teneur en valeur régionale du moteur, la valeur des matières non originaires qui ne sont pas des matières répertoriées est incluse dans la valeur des matières non originaires utilisées dans la production du moteur. Comme la rampe de culbuteurs a été produite hors des territoires des pays ALÉNA, elle constitue une matière non originaire et sa valeur, déterminée conformément à l'alinéa 10(1)f), est incluse dans la valeur des matières non originaires utilisées dans la production du moteur.

Utilisation d'une composante d'automobile originaire dans laquelle est incorporée la matière

Le moteur est une matière originaire acquise par le producteur du véhicule de gamme lourde. Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde dans lequel le moteur (et donc la rampe de culbuteurs) est incorporé, la valeur des matières non originaires utilisées dans la production du véhicule est déterminée conformément à l'alinéa 10(1)d) en ce qui concerne le moteur. Le producteur peut choisir d'inclure dans la valeur des matières non originaires du véhicule :

- a) soit la valeur, déterminée conformément au sous-alinéa 10(1)d)(i), des matières non originaires incorporées dans le moteur, laquelle est la valeur des matières non originaires déterminée conformément aux alinéas 10(1)a) à c) et au sous-alinéa e)(ii);*
- b) soit la valeur, déterminée conformément au sous-alinéa 10(1)d)(ii), qui est égale au produit du montant déterminé conformément au sous-alinéa 10(1)d)(iii) par la prescription de teneur en valeur régionale, exprimée en fraction décimale, applicable au moteur;*
- c) soit la valeur du moteur, déterminée conformément au sous-alinéa 10(1)d)(iii).*

Le producteur du véhicule de gamme lourde ne peut opter pour le premier choix que s'il a en sa possession une déclaration, visée au sous-alinéa 10(1)d)(i), provenant de la personne de qui il a acquis le moteur. Dans ce cas, la valeur de la rampe de culbuteurs, déterminée conformément à l'alinéa 10(1)f), n'est pas incluse dans la valeur des matières non originaires du véhicule de gamme lourde en ce qui concerne le moteur utilisé dans la production de celui-ci.

Le producteur du véhicule de gamme lourde ne peut opter pour le deuxième choix que s'il a en sa possession une déclaration, visée au sous-alinéa 10(1)d)(ii), provenant de la personne de qui il a acquis le moteur. Dans ce cas, étant donné l'application de l'équation, la valeur de la rampe de culbuteurs est incluse dans le montant déterminé conformément au sous-alinéa 10(1)d)(ii) et en conséquence est incluse dans la valeur des matières non originaires utilisées dans la production du véhicule de gamme lourde.

Utilisation d'une composante d'automobile non originaire dans laquelle est incorporée la matière

Le moteur est une matière non originaire acquise par le producteur du véhicule de gamme lourde. Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde dans lequel le moteur (et donc la rampe de culbuteurs) est incorporé, la valeur des matières non originaires utilisées dans la production du véhicule est déterminée conformément à l'alinéa 10(1)e) en ce qui concerne le moteur. Le producteur du véhicule de gamme lourde peut choisir d'inclure dans la valeur des matières non originaires :

- a) soit la valeur, déterminée conformément au sous-alinéa 10(1)e)(i), des matières non originaires incorporées dans le moteur, laquelle est la valeur des matières non originaires déterminée conformément aux alinéas 10(1)a) à d) et f);*
- b) soit la valeur du moteur, déterminée conformément au sous-alinéa 10(1)e)(ii).*

Le producteur du véhicule de gamme lourde ne peut opter pour le premier choix que s'il a en sa possession une déclaration, visée au sous-alinéa 10(1)e)(i), provenant de la personne de qui il a acquis le moteur. Dans ce cas, la valeur de la rampe de culbuteurs, déterminée conformément à l'alinéa 10(1)f), est incluse dans la valeur des matières non originaires du véhicule de gamme lourde en ce qui concerne le moteur utilisé dans la production de celui-ci.

Utilisation de la matière dans une composante d'automobile auto-produite

Si le moteur est une matière auto-produite plutôt qu'une matière acquise, le producteur du véhicule de gamme lourde utilise la rampe de culbuteurs dans la production du véhicule de gamme lourde plutôt que dans celle du moteur puisque, en vertu du paragraphe 7(4), le moteur ne peut être désigné comme matière intermédiaire. Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde, la valeur de la rampe de culbuteurs, déterminée conformément à l'alinéa 10(1)f), est incluse dans la valeur des matières non originaires utilisées dans la production du véhicule de gamme lourde.

Exemple 3

Composante d'automobile importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA

Une transmission, produite hors des territoires des pays ALÉNA, est importée sur le territoire d'un pays ALÉNA et y est utilisée comme élément d'origine dans la production d'un véhicule de gamme lourde. La transmission est une composante d'automobile.

Utilisation de la composante d'automobile

Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde dans lequel la transmission est utilisée, la valeur de la transmission est incluse dans la valeur des matières non originaires, conformément à l'alinéa 10(1)c), que le producteur l'ait importée ou qu'il l'ait acquise de quelqu'un d'autre sur le territoire d'un pays ALÉNA.

Exemple 4

Composante d'automobile importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA

Une transmission, produite hors des territoires des pays ALÉNA, est importée sur le territoire d'un pays ALÉNA et combinée avec un moteur pour produire un montage moteur-transmission qui servira d'élément d'origine dans la production d'un véhicule de gamme lourde. La transmission est une composante d'automobile; le montage moteur-transmission est un montage de composantes d'automobile.

Utilisation du montage de composantes d'automobile

Le montage de composantes d'automobile est acquis par un producteur qui l'utilise dans la production d'un véhicule de gamme lourde. Si le montage de composantes d'automobile dans lequel est incorporée la transmission importée est une matière originaire, sa valeur est déterminée, au choix du producteur, en vertu de l'un ou l'autre des sous-alinéas 10(1)d)(i), (ii) ou (iii). (L'exemple 1 donne une explication plus détaillée de ces dispositions.) Si le montage de composantes d'automobile dans lequel est incorporée la transmission importée est une matière non originaire, sa valeur est déterminée, au choix du producteur, en vertu des sous-alinéas 10(1)e)(i) ou (ii).

(L'exemple 1 donne une explication plus détaillée de ces dispositions.)

Que le montage de composantes d'automobile soit une matière originaire ou une matière non originaire, la valeur de la composante d'automobile qui a été importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA est incluse dans la valeur des matières non originaires utilisées dans la production du véhicule de gamme lourde. La transmission est une matière non originaire et, aux fins du calcul de la teneur en valeur régionale du montage de composantes d'automobile ou du véhicule de gamme lourde dans lequel elle est incorporée, la valeur de la transmission est incluse dans la valeur des matières non originaires utilisées dans la production du montage ou du véhicule.

Exemple 5

Matière importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA

Un lingot d'aluminium, produit hors des territoires des pays ALÉNA, est importé sur le territoire d'un pays ALÉNA et y est utilisé dans la production d'un bloc en fonte destiné à être utilisé dans un moteur qui servira d'élément d'origine dans la production d'un véhicule de gamme lourde. Le lingot d'aluminium n'est pas une matière répertoriée; le bloc en fonte est une matière répertoriée; le moteur est une composante d'automobile.

Utilisation de la matière dans une matière intermédiaire qui est une matière répertoriée

Le producteur du moteur désigne le bloc en fonte comme matière intermédiaire conformément au paragraphe 7(4). Aux fins de la détermination de l'origine du bloc en fonte, comme le lingot d'aluminium est classé dans une position différente de celle du bloc en fonte, ce dernier satisfait à l'exigence du changement de classification tarifaire applicable et constitue une matière originaire.

Utilisation de la matière répertoriée dans laquelle la matière est incorporée

Aux fins du calcul de la teneur en valeur régionale du moteur dans lequel est incorporé le bloc en fonte (et donc le lingot d'aluminium), la valeur des matières non originaires est déterminée conformément au paragraphe 10(1). Puisqu'aucun des alinéas 10(1)a) à f) n'exige qu'une matière répertoriée qui est une matière originaire soit incluse dans la valeur des matières non originaires utilisées dans la production d'un produit, la valeur du bloc en fonte n'est pas incluse dans la valeur des matières non originaires du moteur, ni dans la valeur des matières non originaires utilisées dans la production d'un montage de composantes d'automobile ou d'un véhicule de gamme lourde dans lequel le moteur est incorporé.

Puisque l'alinéa 10(1)d) ne vise pas la matière répertoriée qui est une matière originaire, la valeur du lingot d'aluminium non originaire utilisé dans la production du bloc en fonte originaire n'est pas incluse dans la valeur des matières non originaires utilisées dans la production d'un produit ou d'une matière dans lesquels est incorporé le bloc en fonte originaire.

Exemple 6

Matière répertoriée non originaire utilisée dans la production d'une sous-composante qui est utilisée pour produire une autre sous-composante

Un vilebrequin, produit sur le territoire du pays ALÉNA A à partir d'une pièce de forge importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA, constitue une matière non originaire. Le vilebrequin est vendu à un autre producteur qui se trouve dans le même pays et qui l'utilise pour produire un montage de bloc originaire. Ce montage de bloc est vendu à un autre producteur, qui se trouve lui aussi dans le même pays et qui l'utilise pour produire un bloc fini. Le bloc fini est vendu à un producteur de moteurs, situé dans le pays ALÉNA B, qui l'utilise pour la production d'un véhicule de gamme lourde. Le vilebrequin est une matière répertoriée; le montage de bloc est une sous-composante, tout comme le bloc fini.

Calcul de la teneur en valeur régionale du bloc fini

Une sous-composante ne constitue pas un produit automobile de gamme lourde. Conformément à l'alinéa 10(9)c), aux fins du calcul de la teneur en valeur régionale de la sous-composante avant son incorporation dans un produit automobile de gamme lourde, notamment lorsque la sous-composante est exportée du territoire d'un pays ALÉNA vers le territoire d'un autre pays ALÉNA, la valeur des matières non originaires de la sous-composante ne comprend que la valeur des matières non originaires utilisées dans la production de cette sous-composante. Puisque le montage de bloc constitue une matière originaire, sa valeur n'est pas incluse dans la valeur des matières non originaires du bloc fini. Il en est de même de la valeur du vilebrequin non originaire qui n'est pas incluse dans la valeur des matières non originaires utilisées dans la production du bloc fini, puisque le vilebrequin a été utilisé dans la production du montage de bloc et non dans la production du bloc fini.

Calcul de la teneur en valeur régionale de la composante dans lequel est incorporé le bloc fini

Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde dans lequel une sous-composante est incorporée, la valeur des matières non originaires de la sous-composante est déterminée conformément aux alinéas 10(1)d) ou e) à l'égard de cette sous-composante. Dans ce cas, la valeur du vilebrequin non originaire, déterminée conformément à l'alinéa 10(1)b), est incluse dans la valeur des matières non originaires du moteur. (Les deux premiers exemples donnent une explication plus détaillée des alinéas 10(1)d) et e).)

Exemple 7

Matière non répertoriée importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et utilisée dans la production d'une autre matière non répertoriée

Une pièce de pare-chocs, produite hors des territoires des pays ALÉNA, est importée sur le territoire d'un pays ALÉNA et y est utilisée dans la production d'un pare-chocs. Le pare-chocs est utilisé sur le territoire d'un pays ALÉNA comme élément d'origine dans la production d'un véhicule de gamme lourde. Ni la pièce de pare-chocs ni le pare-chocs ne constituent une matière répertoriée, une sous-composante, une composante d'automobile ou un montage de composantes d'automobile.

La matière non répertoriée est une matière originaire

Le pare-chocs est une matière originaire. Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde, ni la valeur de la pièce de pare-chocs importée ni la valeur du pare-chocs ne sont incluses dans la valeur des matières non originaires.

La matière non répertoriée est une matière non originaire

Le pare-chocs est une matière non originaire. Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde, la valeur des matières non originaires utilisées dans la production de celui-ci est déterminée conformément à l'alinéa 10(1)f) en ce qui concerne le pare-chocs. Dans ce cas, la valeur du pare-chocs importé est incluse dans la valeur des matières non originaires du véhicule de gamme lourde. Comme le pare-chocs n'est pas une matière répertoriée, le producteur du

véhicule de gamme lourde n'est pas habilité à choisir, en vertu du sous-alinéa 10(1)b)(ii), de n'inclure que la valeur de la pièce de pare-chocs importée dans la valeur des matières non originaires utilisées dans la production du véhicule de gamme lourde.

Exemple 8

Réexpédition d'une matière répertoriée

Un producteur, situé sur le territoire d'un pays ALÉNA, produit dans ce pays une culasse qui est un produit originaire. Le producteur exporte la culasse vers un endroit situé à l'extérieur des territoires des pays ALÉNA, où des soupapes, des ressorts, des poussoirs, un arbre à cames et des pignons sont ajoutés à la culasse pour en faire une culasse complète. Un producteur de moteurs, situé sur le territoire d'un pays ALÉNA, importe la culasse complète dans ce pays où il l'utilise dans la production d'un moteur qui servira d'élément d'origine dans la production d'un véhicule de gamme lourde. La culasse est une matière répertoriée; la culasse complète est une sous-composante.

Aux fins du calcul de la teneur en valeur régionale du moteur, la valeur de la culasse complète importée est incluse dans la valeur des matières non originaires conformément à l'alinéa 10(1)c). La valeur de la culasse ne peut être déduite de la valeur déterminée conformément à l'alinéa 10(1)c). Même si la culasse a déjà été un produit originaire, elle a cessé de l'être, par l'application de l'article 16, dès qu'elle a fait l'objet d'une production supplémentaire à l'extérieur des territoires des pays ALÉNA.

Exemple 9

Matière importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et producteur de véhicules de gamme lourde qui produit lui-même une matière répertoriée non originaire

Une matière, produite hors des territoires des pays ALÉNA, est importée sur le territoire d'un pays ALÉNA et y est utilisée dans la production d'une pompe à eau qui servira au même producteur d'élément d'origine dans la production d'un véhicule de gamme lourde. Même si le producteur désigne la pompe à eau comme matière intermédiaire en vertu du paragraphe 7(4), celle-ci est une matière non originaire parce qu'elle ne satisfait pas à la prescription de teneur en valeur régionale. La pompe à eau est une matière répertoriée.

Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde, la valeur des matières non originaires comprend, au choix du producteur, soit le coût total de la pompe à eau, déterminé conformément au sous-alinéa 10(1)a)(i), soit la valeur de la matière importée d'un endroit situé à l'extérieur des territoires des pays ALÉNA, déterminée conformément à la division 10(1)a)(ii)(A).

Exemple 10

Matière acquise et utilisée pour produire une matière répertoriée non originaire

Une matière, produite hors des territoires des pays ALÉNA, est acquise sur le territoire d'un pays ALÉNA et y est utilisée dans la production d'une pompe à eau qui servira d'élément d'origine dans la production d'un véhicule de gamme lourde. Le producteur de la pompe à eau et le producteur du véhicule de gamme lourde sont deux producteurs distincts, non liés, situés dans le même pays. La pompe à eau est une matière répertoriée. Elle est une matière non originaire parce qu'elle ne satisfait pas à la prescription de teneur en valeur régionale.

Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde, la valeur des matières non originaires comprend, au choix du producteur, soit la valeur de la pompe à eau, déterminée conformément au sous-alinéa 10(1)b)(i), soit, si le producteur a en sa possession la déclaration visée au sous-alinéa 10(1)b)(ii), la valeur indiquée dans celle-ci et qui est, dans ce cas, la valeur de la matière importée de l'extérieur des territoires des pays ALÉNA, déterminée conformément à la division 10(1)b)(ii)(B).

Si la déclaration indique la valeur des matières non originaires de la matière répertoriée conformément au paragraphe 12(3), le producteur du véhicule de gamme lourde peut, en vertu du paragraphe 10(8), utiliser cette valeur, conformément au sous-alinéa 10(1)b)(ii), en tant que valeur des matières non originaires utilisées dans la production du véhicule de gamme lourde en ce qui concerne la pompe à eau.

Établissement d'une moyenne pour les véhicules automobiles

11. (1) Aux fins du calcul de la teneur en valeur régionale des véhicules de gamme légère ou des véhicules de gamme lourde, le producteur de ces véhicules peut choisir :

a) d'une part, de calculer, pour son exercice, la somme des coûts nets engagés par lui et la somme des valeurs des matières non originaires utilisées par lui à l'égard des véhicules automobiles appartenant à l'une des catégories prévues au paragraphe (5) qu'il choisit;

b) d'autre part, d'utiliser chacune des sommes mentionnées à l'alinéa a) respectivement comme coût net et valeur des matières non originaires dans le calcul prévu au paragraphe 6(3).

(2) Le choix effectué conformément au paragraphe (1) :

a) précise la catégorie choisie par le producteur et les renseignements suivants :

(i) s'il s'agit de la catégorie prévue à l'alinéa (5)a), le modèle, le nom de modèle, la catégorie de véhicules automobiles et la classification tarifaire des véhicules automobiles qui en font partie ainsi que l'emplacement de l'usine où ils sont produits,

(ii) s'il s'agit de la catégorie prévue à l'alinéa (5)b), le nom de modèle, la catégorie de véhicules automobiles et la classification tarifaire des véhicules automobiles qui en font partie ainsi que l'emplacement de l'usine où ils sont produits,

(iii) s'il s'agit de la catégorie prévue à l'alinéa (5)c), le modèle, le nom de modèle, la catégorie de véhicules automobiles et la classification tarifaire des véhicules automobiles qui en font partie ainsi que les emplacements des usines où ils sont produits;

b) indique la base du calcul prévu au paragraphe (9);

c) indique les nom et adresse du producteur;

d) indique la période qu'il vise, y compris les dates du début et de la fin;

e) précise la teneur en valeur régionale estimative des véhicules automobiles appartenant à cette catégorie, suivant la base indiquée conformément à l'alinéa b);

f) est daté et signé par un représentant autorisé du producteur;

g) est déposé auprès de l'administration douanière de chaque pays ALÉNA vers lequel les véhicules appartenant à cette catégorie doivent être exportés au cours de la période qu'il vise, au moins 10 jours avant le début de l'exercice du producteur ou dans le délai inférieur qu'autorise l'administration douanière.

(3) Lorsque l'exercice d'un producteur commence dans l'année qui suit la date d'entrée en vigueur de l'Accord, le producteur peut choisir d'effectuer le calcul de la teneur en valeur régionale prévu au paragraphe (1), conformément à ce paragraphe, pour la période commençant à la date d'entrée en vigueur de l'Accord et se terminant à la fin de cet exercice; dans ce cas, le choix est déposé auprès de l'administration douanière de chaque pays ALÉNA vers lequel les véhicules doivent être exportés au cours de la période visée par le choix, au plus tard le dixième jour suivant l'entrée en vigueur de l'Accord ou dans le délai plus long qu'autorise l'administration douanière.

(4) Lorsque l'exercice d'un producteur commence à la date d'entrée en vigueur de l'Accord, celui-ci peut effectuer le choix mentionné au paragraphe (1) au plus tard le dixième jour suivant l'entrée en vigueur de l'Accord ou dans le délai plus long qu'autorise l'administration douanière visée à l'alinéa (2)g).

(5) Les catégories visées au paragraphe (1) sont les suivantes :

- a) le même modèle de véhicules automobiles appartenant à la même catégorie de véhicules automobiles produits dans la même usine, sur le territoire d'un pays ALÉNA;
- b) la même catégorie de véhicules automobiles produits dans la même usine, sur le territoire d'un pays ALÉNA;
- c) le même modèle de véhicules automobiles produits sur le territoire d'un pays ALÉNA.

(6) Lorsqu'il y a lieu, le producteur peut choisir de calculer la teneur en valeur régionale des véhicules automobiles visés à l'annexe VI conformément à cette annexe.

(7) Sous réserve du paragraphe 5(4) de l'annexe VI, le document constatant le choix mentionné au paragraphe (6) est déposé auprès de l'administration douanière du pays ALÉNA vers lequel les véhicules visés à cette annexe doivent être exportés, au moins 10 jours avant le début de l'exercice du producteur auquel se rapporte le choix ou dans le délai inférieur qu'autorise l'administration douanière.

(8) Une fois déposé, le choix visant la période mentionnée aux paragraphes (1) ou (3) ne peut être :

- a) révoqué;
- b) modifié quant à la catégorie ou à la base de calcul.

(9) Pour l'application du présent article, lorsque le producteur dépose un choix conformément aux paragraphes (1), (3) ou (4), y compris un choix visé au paragraphe 13(9), sont inclus dans le calcul de la teneur en valeur régionale des véhicules automobiles appartenant à celle des catégories prévues au paragraphe (5) qu'il a choisie les coûts nets engagés par lui et les valeurs des matières non originaires utilisées par lui à l'égard :

- a) soit de tous les véhicules automobiles qui appartiennent à cette catégorie et qui sont produits au cours de l'exercice ou, dans le cas d'un choix déposé conformément au paragraphe (3), au cours de la période visée par le choix;
- b) soit des véhicules automobiles appartenant à cette catégorie qui doivent être exportés vers le territoire de l'un ou plusieurs des pays ALÉNA et qui sont produits au cours de l'exercice ou, dans le cas d'un choix déposé conformément au paragraphe (3), au cours de la période visée par le choix.

(10) Le producteur d'un véhicule automobile qui en a calculé la teneur en valeur régionale en se fondant sur les coûts estimatifs, notamment les coûts standard, les prévisions budgétaires ou autres estimations similaires, avant ou pendant son exercice, effectuée à la fin de son exercice une analyse des coûts réels engagés au cours de la période en question relativement à la production du véhicule et, si le véhicule ne satisfait pas à la prescription de teneur en valeur régionale d'après les coûts réels, informe sans délai toute personne à qui il a remis un certificat d'origine du véhicule, ou une déclaration écrite attestant que le véhicule est un produit originaire, du fait que celui-ci est un produit non originaire.

Établissement d'une moyenne pour les pièces d'automobile

12. (1) Le calcul de la teneur en valeur régionale de l'un ou plusieurs ou de la totalité des produits qui relèvent du même poste tarifaire énuméré à l'annexe IV, ou de l'un ou plusieurs ou de la totalité des produits qui sont des montages de composantes d'automobile, des composantes d'automobile, des sous-composantes ou des matières répertoriées, et qui sont produits dans la même usine, peut, si le producteur en fait le choix, se faire de la manière suivante :

a) en calculant la somme des coûts nets engagés par lui et la somme des valeurs des matières non originaires utilisées par lui au cours de la période prévue au paragraphe (5) qu'il choisit à l'égard de l'un ou plusieurs ou de la totalité des produits de l'une des catégories prévues au paragraphe (4) qu'il choisit;

b) en utilisant chacune des sommes mentionnées à l'alinéa a) respectivement comme coût net et valeur des matières non originaires dans le calcul prévu au paragraphe 6(3).

(2) Le calcul de la teneur en valeur régionale effectué conformément au paragraphe (1) s'applique à toutes les unités des produits de la catégorie prévue au paragraphe (4) que le producteur a choisie, qui sont produites au cours de la période prévue au paragraphe (5) qu'il a choisie.

(3) La valeur des matières originaires de chaque unité des produits qui :

a) appartiennent à la catégorie prévue au paragraphe (4) que le producteur a choisie,

b) sont produits au cours de la période prévue au paragraphe (5) qu'il a choisie,

est égale à la somme des valeurs des matières non originaires visées à l'alinéa (1)a) divisée par le nombre d'unités de produits de cette catégorie qui sont produites au cours de cette période.

(4) Les catégories visées à l'alinéa (1)a) sont les suivantes :

- a) les éléments d'origine utilisés dans la production de véhicules de gamme légère;
- b) les éléments d'origine utilisés dans la production de véhicules de gamme lourde;
- c) les pièces destinées au marché du service après-vente;
- d) toute combinaison des produits mentionnés aux alinéas a) à c);
- e) les produits appartenant à l'une des catégories mentionnées aux alinéas a) à d) qui sont vendus à un ou plusieurs producteurs de véhicules automobiles;
- f) les produits appartenant à l'une des catégories mentionnées aux alinéas a) à e) qui sont exportés vers le territoire de l'un ou plusieurs des pays ALÉNA.

(5) La période visée à l'alinéa (1)a) est :

- a) pour les produits mentionnés aux alinéas (4)a), b) ou d), ou aux alinéas (4)e) ou f) si la catégorie en cause est celle visée aux alinéas (4)a) ou b), tout mois, toute période de trois mois consécutifs ou l'exercice du producteur de véhicules automobiles à qui sont vendus les produits;
- b) pour les produits mentionnés à l'alinéa (4)c), ou aux alinéas (4)e) ou f) si la catégorie en cause est celle visée à l'alinéa (4)c), tout mois, toute période de trois mois consécutifs, l'exercice du producteur ou l'exercice du producteur de véhicules automobiles à qui sont vendus les produits.

(6) Lorsque le producteur choisit de calculer la teneur en valeur régionale de produits conformément au paragraphe (1) et que ces produits appartiennent à l'une des catégories prévues aux alinéas (4)d) à f), la valeur des matières non originaires est déterminée :

- a) de la manière prévue à l'article 9, si ces produits comprennent des produits automobiles de gamme légère;

b) de la manière prévue à l'article 10, si ces produits comprennent des produits automobiles de gamme lourde mais aucun produit automobile de gamme légère;

c) de la manière prévue à l'article 7, si ces produits ne comprennent aucun produit automobile de gamme légère et aucun produit automobile de gamme lourde.

(7) Le producteur d'un produit qui en a calculé la teneur en valeur régionale en se fondant sur les coûts estimatifs, notamment les coûts standard, les prévisions budgétaires ou autres estimations similaires, avant ou pendant la période choisie en application du paragraphe (1), effectuée à la fin de l'exercice qui suit la fin de cette période une analyse des coûts réels engagés au cours de celle-ci relativement à la production du produit et, si le produit ne satisfait pas à la prescription de teneur en valeur régionale d'après les coûts réels pour cette période, informe sans délai toute personne à laquelle il a remis un certificat d'origine du produit, ou une déclaration écrite attestant que le produit est un produit originaire, du fait que celui-ci est un produit non originaire.

Prescriptions spéciales de teneur en valeur régionale

13. (1) Malgré la prescription de teneur en valeur régionale énoncée à l'annexe I et sauf disposition contraire du paragraphe (2), la prescription de teneur en valeur régionale applicable à un produit mentionné aux alinéas a) ou b) est la suivante :

a) pour l'exercice d'un producteur commençant à la date la plus proche du 1^{er} janvier 1998 et ses trois exercices suivants, au moins 56 pour cent, et pour l'exercice d'un producteur commençant à la date la plus proche du 1^{er} janvier 2002 et ses exercices suivants, au moins 62,5 pour cent, dans le cas :

(i) d'un véhicule de gamme légère,

(ii) d'un produit des positions 84.07 ou 84.08 ou de la sous-position 8708.40, destiné à être utilisé dans un véhicule de gamme légère;

b) pour l'exercice d'un producteur commençant à la date la plus proche du 1^{er} janvier 1998 et ses trois exercices suivants, au moins 55 pour cent, et pour l'exercice d'un producteur commençant à la date la plus proche du 1^{er} janvier 2002 et ses exercices suivants, au moins 60 pour cent, dans le cas :

(i) d'un véhicule de gamme lourde,

(ii) d'un produit des positions 84.07 ou 84.08 ou de la sous-position 8708.40, destiné à être utilisé dans un véhicule de gamme lourde,

(iii) d'un produit d'un poste tarifaire énuméré à l'annexe IV qui est assujéti à une prescription de teneur en valeur régionale et qui est destiné à être utilisé dans un véhicule de gamme légère ou un véhicule de gamme lourde, à l'exception d'un produit visé au sous-alinéa a)(ii) ou d'un produit de l'une des sous-positions 8482.10 à 8482.80, 8483.20 et 8483.30.

(2) Malgré la prescription de teneur en valeur régionale énoncée à l'annexe I, la prescription de teneur en valeur régionale applicable à un véhicule de gamme légère ou à un véhicule de gamme lourde qui est produit dans une usine est la suivante :

a) au moins 50 pour cent pendant les cinq ans qui suivent la date à laquelle le premier prototype du véhicule est produit dans l'usine par un monteur de véhicules automobiles, si les conditions suivantes sont réunies :

(i) il s'agit d'un véhicule automobile d'une catégorie, d'une marque ou, sauf dans le cas d'un véhicule de gamme lourde, d'une catégorie de taille et d'un type de soubassement que le monteur de véhicules automobiles n'a pas déjà produit sur le territoire d'un pays ALÉNA,

(ii) l'usine est ou comporte un nouvel édifice dans lequel le véhicule automobile est monté,

(iii) la valeur de l'outillage qui n'a jamais servi à la production et qui est utilisé dans le nouvel édifice ou les nouveaux édifices pour la chaîne de montage complète de véhicules automobiles qui s'applique au véhicule automobile représente au moins 90 pour cent de la valeur de tout l'outillage utilisé à cette fin;

b) au moins 50 pour cent pendant les deux ans qui suivent la date à laquelle le premier prototype du véhicule est produit dans l'usine par un monteur de véhicules automobiles à la suite du réaménagement de celle-ci, s'il s'agit d'un véhicule automobile dont la catégorie, la marque ou, sauf dans le cas d'un véhicule de gamme lourde, la catégorie de taille et le type de soubassement différent de ce que produisait le monteur dans l'usine avant le réaménagement.

(3) Pour l'application du sous-alinéa (2)a)(iii), la valeur de l'outillage est la suivante :

a) si le producteur de véhicule automobile a acquis l'outillage d'une autre personne, le coût de l'outillage consigné dans les livres comptables du producteur;

b) si le producteur du véhicule automobile a utilisé auparavant l'outillage dans la production d'un autre produit, le coût de l'outillage consigné dans ses livres comptables, diminué de l'amortissement cumulé de celui-ci qui y est inscrit;

c) si le producteur du véhicule automobile a produit l'outillage, le coût total supporté par lui à l'égard de l'outillage, calculé en fonction des coûts consignés dans ses livres comptables.

(4) Aux fins du calcul de la teneur en valeur régionale d'un véhicule automobile visé au paragraphe (2) qui fait partie de l'une des catégories prévues au paragraphe (7) que le producteur a choisie, celui-ci peut déposer auprès de l'administration douanière du pays ALÉNA sur le territoire duquel les véhicules de cette catégorie doivent être importés le document constatant son choix de calculer la teneur en valeur régionale de ces véhicules de la manière suivante :

a) en calculant la somme des coûts nets engagés par lui et la somme des valeurs des matières non originaires utilisées par lui à l'égard de tous les véhicules automobiles appartenant à la catégorie choisie pour l'une des périodes suivantes :

(i) la période commençant le jour où le premier prototype du véhicule automobile est produit et se terminant à la fin de l'exercice du producteur qui commence après le début de cette période,

(ii) l'exercice du producteur qui commence après la période prévue au sous-alinéa (i) et se termine au plus tard à la fin de la période mentionnée aux alinéas (2)a) ou b),

(iii) la période commençant le premier jour de l'exercice du producteur qui commence avant la fin de la période mentionnée aux alinéas (2)a) ou b), et se terminant à la fin de cette période;

b) en utilisant chacune des sommes mentionnées à l'alinéa a) respectivement comme coût net et valeur des matières non originaires dans le calcul prévu au paragraphe 6(3).

(5) Le choix effectué conformément au paragraphe (4) :

a) précise la catégorie choisie par le producteur et les renseignements suivants :

(i) s'il s'agit de la catégorie visée à l'alinéa (7)a), le nom de modèle, le modèle, la catégorie de véhicules automobiles et la classification tarifaire des véhicules automobiles qui en font partie ainsi que l'emplacement de l'usine où ils sont produits,

(ii) s'il s'agit de la catégorie visée à l'alinéa (7)b), le nom de modèle, la catégorie de véhicules automobiles et la classification tarifaire des véhicules automobiles qui en font partie ainsi que l'emplacement de l'usine où ils sont produits;

b) indique la base du calcul prévu au paragraphe (8);

c) indique les nom et adresse du producteur;

d) indique la période qu'il vise, y compris les dates du début et de la fin;

e) précise la teneur en valeur régionale estimative des véhicules automobiles appartenant à cette catégorie, suivant la base indiquée conformément à l'alinéa b);

f) indique si le choix se rapporte à un véhicule automobile visé aux alinéas (2)a) ou b);

g) est daté et signé par un représentant autorisé du producteur;

h) est déposé auprès de l'administration douanière de chaque pays ALÉNA vers lequel les véhicules appartenant à cette catégorie doivent être exportés au cours de la période qu'il vise, au moins 10 jours avant le début de l'exercice du producteur ou dans le délai inférieur qu'autorise l'administration douanière.

(6) Une fois déposé, le choix visant la période mentionnée au paragraphe (4) ne peut être :

a) révoqué;

b) modifié quant à la catégorie ou à la base de calcul.

(7) Les catégories visées au paragraphe (4) sont les suivantes :

a) le même modèle de véhicules automobiles appartenant à la même catégorie de véhicules automobiles produits dans la même usine, sur le territoire d'un pays ALÉNA;

b) la même catégorie de véhicules automobiles produits dans la même usine, sur le territoire d'un pays ALÉNA.

(8) Pour l'application du paragraphe (4), sont inclus dans le calcul de la teneur en valeur régionale des véhicules automobiles appartenant à celle des catégories prévues au paragraphe (7) que le producteur a choisie les coûts nets engagés par lui et les valeurs des matières non originaires utilisées par lui à l'égard :

a) soit de tous les véhicules automobiles appartenant à cette catégorie qui sont produits au cours de la période visée par le choix;

b) soit des véhicules automobiles appartenant à cette catégorie qui doivent être exportés vers le territoire de l'un ou plusieurs des pays ALÉNA et qui sont produits au cours de la période visée par le choix.

(9) Lorsque la fin de la période mentionnée au paragraphe (4) ne coïncide pas avec la fin de l'exercice du producteur, celui-ci peut, pour l'application de l'article 11, effectuer le choix qui y est prévu :

a) soit pour la période commençant le lendemain du dernier jour de cette période et se terminant le dernier jour de cet exercice;

b) soit pour la période commençant le lendemain du dernier jour de cette période et se terminant le dernier jour de son exercice complet suivant.

(10) Le producteur d'un véhicule automobile qui en a calculé la teneur en valeur régionale en se fondant sur les coûts estimatifs, notamment les coûts standard, les prévisions budgétaires ou autres estimations similaires, avant ou pendant son exercice, effectuée à la fin de son exercice une analyse des coûts réels engagés au cours de celui-ci relativement à la production du véhicule automobile et, si le véhicule ne satisfait pas à la prescription de teneur en valeur régionale d'après les coûts réels, informe sans délai toute personne à qui il a remis un certificat d'origine du véhicule, ou une déclaration écrite attestant que le véhicule est un produit originaire, du fait que le véhicule est un produit non originaire.

PARTIE V

DISPOSITIONS GÉNÉRALES

Cumul

14. (1) Sous réserve des paragraphes (2) et (4), aux fins de déterminer si un produit est un produit originaire, l'exportateur ou le producteur du produit peut choisir de cumuler la production, effectuée par un ou plusieurs producteurs sur le territoire d'un ou de plusieurs pays ALÉNA, des matières qui sont incorporées dans ce produit, de façon que la production des matières soit considérée comme ayant été exécutée par cet exportateur ou ce producteur.

(2) Lorsqu'un produit est assujéti à une prescription de teneur en valeur régionale et que l'exportateur ou le producteur du produit a en sa possession une déclaration signée par le producteur d'une matière utilisée dans sa production qui :

a) soit indique le coût net supporté par ce producteur et la valeur des matières non originaires utilisées par lui dans la production de la matière :

(i) le coût net supporté par le producteur du produit relativement à la matière est le coût net supporté par le producteur de la matière plus, s'ils ne sont pas déjà compris dans ce coût, les frais mentionnés aux alinéas 7(1)c) à e),

(ii) la valeur des matières non originaires utilisées par le producteur du produit, relativement à la matière, est la valeur des matières non originaires utilisées par le producteur de la matière;

b) soit indique tout montant -- sauf un montant qui comprend tout ou partie de la valeur des matières non originaires -- qui fait partie du coût net supporté par le producteur de la matière pour la production de celle-ci :

(i) le coût net supporté par le producteur du produit relativement à la matière est la valeur de la matière déterminée conformément au paragraphe 7(1),

(ii) la valeur des matières non originaires utilisées par le producteur du produit, relativement à la matière, est la valeur de la matière déterminée conformément au paragraphe 7(1), moins le montant indiqué dans la déclaration.

(3) Pour l'application du paragraphe 7(4), lorsqu'un producteur du produit choisit de cumuler la production de matières conformément au paragraphe (1), cette production est réputée être celle de ce producteur.

(4) Pour l'application du présent article :

a) aux fins du cumul de la production d'une matière :

(i) lorsque le produit est assujéti à une prescription de teneur en valeur régionale, le producteur du produit doit avoir en sa possession une déclaration visée au paragraphe (2) qui est signée par le producteur de la matière,

(ii) lorsque le produit fait l'objet d'un changement de classification tarifaire applicable pour qu'il soit déterminé s'il est un produit originaire, le producteur du produit doit avoir en sa possession une déclaration signée par le producteur de la matière qui indique la classification tarifaire de toutes les matières non originaires qu'il a utilisées dans la production de cette matière et précise que la production de la matière a été faite entièrement sur le territoire de l'un ou plusieurs pays ALÉNA;

b) le producteur d'un produit qui choisit d'effectuer un cumul n'est pas tenu de cumuler la production de toutes les matières qui sont incorporées dans le produit;

c) les données relatives à la valeur des matières ou aux frais qui figurent dans une déclaration visée au paragraphe (2) sont exprimées dans la devise du pays où se trouve la personne ayant fourni la déclaration.

(5) Les exemples qui suivent sont visés par le paragraphe 2(4).

Exemple 1 : paragraphe 14(1)

Le producteur A, situé dans le pays ALÉNA A, importe d'un endroit situé à l'extérieur des territoires des pays ALÉNA des bagues de roulement non finies de la sous-position 8482.99. Il transforme les bagues de roulement non finies en bagues de roulement finies, qui sont de la même sous-position. Les bagues de roulement finies du producteur A ne satisfont pas à l'exigence de changement de classification tarifaire applicable et, par conséquent, ne sont pas admissibles à titre de produits originaires.

Le coût net des bagues de roulement finies (par unité) est calculé de la manière suivante :

Coûts incorporables :

Valeur des matières originaires	0,15 \$
Valeur des matières non originaires	0,75
Autres coûts incorporables	0,35
Coûts non incorporables : (y compris des coûts exclus de 0,05 \$)	0,15
Autres coûts :	<u>0,05</u>
Coût total des bagues de roulement finies, par unité :	1,45
Coûts exclus : (compris dans les coûts non incorporables)	<u>0,05</u>
Coût net des bagues de roulement finies, par unité :	1,40

Le producteur A vend les bagues de roulement finies 1,50 \$ la pièce au producteur B qui est situé dans le pays ALÉNA A. Le producteur B les transforme en roulements et projette de les exporter vers le pays ALÉNA B. Bien que les roulements satisfassent à l'exigence de changement de classification tarifaire applicable, ils sont assujettis à une prescription de teneur en valeur régionale.

Situation A : Le producteur B ne choisit pas de cumuler les coûts supportés par le producteur A relativement aux bagues de roulement utilisées pour produire les roulements. Le coût net des roulements (par unité) est calculé de la manière suivante :

Coûts incorporables :

Valeur des matières originaires	0,45 \$
Valeur des matières non originaires	
(valeur à l'unité des bagues de roulement achetées du producteur A)	1,50
Autres coûts incorporables	0,75
Coûts non incorporables : (y compris des coûts exclus de 0,05 \$)	0,15
Autres coûts :	<u>0,05</u>
Coût total des roulements, par unité :	2,90 \$
Coûts exclus : (compris dans les coûts non incorporables)	<u>0,05</u>
Coût net des roulements, par unité :	2,85 \$

Selon la méthode du coût net, la teneur en valeur régionale des roulements est la suivante :

$$\begin{aligned}
 TVR &= \frac{CN - VMN}{CN} \times 100 \\
 &= \frac{2,85 \$ - 1,50 \$}{2,85 \$} \times 100 \\
 &= 47,4 \%
 \end{aligned}$$

Par conséquent, les roulements sont des produits non originaires.

Situation B : Le producteur B choisit de cumuler les coûts supportés par le producteur A relativement aux bagues de roulement utilisées dans la production des roulements.

Le producteur A remet au producteur B la déclaration visée à l'alinéa 14(2)a). Le coût net des roulements (par unité) est calculé de la manière suivante :

Coûts incorporables :

Valeur des matières originaires (0,45 \$ + 0,15 \$)	0,60 \$
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Valeur des matières non originaires (valeur à l'unité des bagues de roulement non finies importées par le producteur A)	0,75
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Autres coûts incorporables (0,75 \$ + 0,35 \$)	1,10
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Coûts non incorporables : ((0,15 \$ + 0,15 \$), y compris des coûts exclus 0,10 \$)	0,30
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Autres coûts : (0,05 \$ + 0,05 \$)	<u>0,10</u>
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Coût total des roulements, par unité :	2,85 \$
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Coûts exclus : (compris dans les coûts non incorporables)	<u>0,10</u>
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Coût net des roulements, par unité :	2,75 \$
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Selon la méthode du coût net, la teneur en valeur régionale des roulements est la suivante :

$$\begin{aligned}
 TVR &= \frac{CN - VMN}{CN} \times 100 \\
 &= \frac{2,75 \$ - 0,75 \$}{2,75 \$} \times 100 \\
 &= 72,7 \%
 \end{aligned}$$

Par conséquent, les roulements sont des produits originaires.

Situation C : Le producteur B choisit de cumuler les coûts supportés par le producteur A relativement aux bagues de roulement utilisées dans la production des roulements. Le producteur A remet au producteur B la déclaration visée à l'alinéa 14(2)b) qui indique un montant égal au coût net moins la valeur des matières non originaires utilisées pour produire les bagues de roulement finies (1,40 \$ - 0,75 \$ = 0,65 \$). Le coût net des roulements (par unité) est calculé de la manière suivante :

Coûts incorporables :

Valeur des matières originaires
(0,45 \$ + 0,65 \$) 1,10 \$

Valeur des matières non originaires
(1,50 \$ - 0,65 \$) 0,85

Autres coûts incorporables 0,75

Coûts non incorporables : (y compris des
coûts exclus de 0,05 \$) 0,15

Autres coûts : 0,05
Coût total des roulements, par unité : 2,90 \$

Coûts exclus : (compris dans les coûts
non incorporables) 0,05

Coût net des roulements, par unité : 2,85 \$

Selon la méthode du coût net, la teneur en valeur régionale des roulements est la suivante :

$$\begin{aligned} TVR &= \frac{CN - VMN}{CN} \times 100 \\ &= \frac{2,85 \$ - 0,85 \$}{2,85 \$} \times 100 \\ &= 70,2 \% \end{aligned}$$

Par conséquent, les roulements sont des produits originaires.

Situation D : Le producteur B choisit de cumuler les coûts supportés par le producteur A relativement aux bagues de roulement utilisées dans la production des roulements. Le producteur A remet au producteur B la déclaration visée à l'alinéa 14(2)b) qui indique un montant égal à la valeur d'autres coûts incorporables supportés dans la production des bagues de roulement finies (0,35 \$). Le coût net des roulements (par unité) est calculé de la manière suivante :

Coûts incorporables :

Valeur des matières originaires 0,45 \$

Valeur des matières non originaires
(1,50 \$ - 0,35 \$) 1,15

Autres coûts incorporables
(0,75 \$ + 0,35 \$) 1,10

Coûts non incorporables : (y compris des coûts exclus de 0,05 \$) 0,15

Autres coûts : 0,05
Coût total des roulements, par unité : 2,90 \$

Coûts exclus : (compris dans les coûts non incorporables) 0,05

Coût net des roulements, par unité : 2,85 \$

Selon la méthode du coût net, la teneur en valeur régionale des roulements est la suivante :

$$\begin{aligned} TVR &= \frac{CN - VMN}{CN} \times 100 \\ &= \frac{2,85 \$ - 1,15 \$}{2,85 \$} \times 100 \\ &= 59,7 \% \end{aligned}$$

Par conséquent, les roulements sont des produits originaires.

Exemple 2 : paragraphe 14(1)

Le producteur A, situé dans le pays ALÉNA A, importe du coton non originaire, cardé ou peigné, de la position 52.03 pour l'utiliser dans la production de fils de coton de la position 52.05. Parce que la transformation du coton, cardé ou peigné, en fils de coton est un changement au sein du même chapitre, le coton ne satisfait pas à l'exigence du changement de classification tarifaire applicable à la position 52.05, soit un changement de tout autre chapitre, sauf certaines exceptions. Par conséquent, les fils de coton que le producteur A produit à partir du coton non originaire sont des produits non originaires.

Le producteur A vend ensuite les fils de coton non originaires au producteur B, également situé dans le pays ALÉNA A, qui les utilise dans la production d'un tissu de coton de la position 52.08. La transformation des fils de coton non originaires en tissu de coton est insuffisante pour satisfaire à l'exigence du changement de classification tarifaire applicable à la position 52.08, soit un changement de toute autre position à l'extérieur des positions 52.08 à 52.12, sauf certaines positions, dans lesquelles sont classés divers fils, y compris les fils de coton de la position 52.05. Par conséquent, le tissu de coton que le producteur B produit à partir des fils de coton non originaires produits par le producteur A est un produit non originaire.

Toutefois, aux termes du paragraphe 14(1), si le producteur B choisit de cumuler la production du producteur A, la production du producteur A est considérée comme ayant été effectuée par le producteur B. La règle applicable à la position 52.08, dans laquelle le tissu de coton est classé, n'exclut pas un changement de la position 52.03, dans laquelle le coton cardé ou peigné est classé. Par conséquent, conformément au paragraphe 14(1), la transformation du coton cardé ou peigné de la position 52.03 en tissu de coton de la position 52.08 satisfait à l'exigence du changement de classification tarifaire applicable à la position 52.08. Le tissu de coton est considéré comme un produit originaire.

Pour choisir de cumuler la production du producteur A, le producteur B doit avoir en sa possession la déclaration visée au sous-alinéa 14(4)a)(ii).

Renseignements insuffisants

15. (1) Lorsque, à l'occasion de la vérification de l'origine d'un produit menée par l'administration douanière, la personne de qui le producteur du produit a acquis la matière utilisée dans sa production n'est pas en mesure de fournir à celle-ci des renseignements suffisants pour lui permettre d'établir que la matière est une matière originaire ou que sa valeur déclarée aux fins du calcul de la teneur en valeur régionale du produit est exacte, et que son incapacité de fournir ces renseignements tient à des raisons indépendantes de sa volonté, l'administration douanière, avant de rendre une décision quant à l'origine ou à la valeur de la matière, tient compte des facteurs suivants, à savoir :

a) si l'administration douanière du pays ALÉNA sur le territoire duquel le produit a été importé a rendu, aux termes de l'article 43.1 la *Loi sur les douanes*, une décision anticipée au sujet de cette matière portant qu'elle est une matière originaire ou que sa valeur déclarée aux fins du calcul de la teneur en valeur régionale du produit est exacte;

b) si un vérificateur indépendant a confirmé l'exactitude, selon le cas :

(i) de toute déclaration signée, visée au présent règlement, qui concerne la matière,

(ii) des renseignements utilisés par la personne de qui le producteur a acquis la matière pour établir si la matière est une matière originaire,

(iii) des renseignements soumis par le producteur de la matière à l'appui d'une demande de décision anticipée lorsque, sur la foi de ces renseignements, l'administration douanière a conclu que la matière est une matière originaire ou que la valeur déclarée aux fins du calcul de la teneur en valeur régionale du produit est exacte;

c) si l'administration douanière, avant de procéder à la vérification de l'origine du produit, a effectué une vérification de l'origine de matières identiques ou de matières similaires produites par le producteur de la matière et a conclu, selon le cas :

(i) soit que les matières identiques ou les matières similaires sont des matières originaires,

(ii) soit que toute déclaration signée, visée au présent règlement, qui concerne ces matières identiques ou ces matières similaires est exacte;

d) si le producteur du produit a exercé une diligence raisonnable pour s'assurer de l'exactitude de toute déclaration signée, visée au présent règlement, qui concerne la matière et qui est fournie par la personne de qui le producteur a acquis la matière;

e) dans le cas où l'administration douanière n'a accès qu'à une partie des registres de la personne de qui le producteur a acquis la matière, si ces registres contiennent des éléments de preuve suffisants pour établir que la matière est une matière originaire ou que sa valeur déclarée aux fins du calcul de la teneur en valeur régionale du produit est exacte;

f) si l'administration douanière peut obtenir, sous réserve des articles 107 et 108 de la *Loi sur les douanes*, par des moyens autres que ceux mentionnés aux alinéas a) à e), des renseignements pertinents concernant la détermination de l'origine ou de la valeur de la matière, auprès de l'administration douanière du pays ALÉNA sur le territoire duquel se trouvait la personne de qui le producteur a acquis la matière;

g) si le producteur du produit, la personne de qui il a acquis la matière ou le représentant de ce producteur ou de cette personne accepte d'assumer les dépenses engagées pour fournir à l'administration douanière l'assistance qu'elle peut exiger pour déterminer l'origine ou la valeur de la matière.

(2) Pour l'application du paragraphe (1), l'expression « raisons indépendantes de sa volonté » en ce qui concerne la personne de qui le producteur du produit a acquis la matière s'entend notamment :

a) de la faillite de cette personne ou autre difficulté financière ou d'une restructuration d'entreprise qui fait en sorte que celle-ci ou une personne liée n'a plus la garde des registres où sont consignés les renseignements établissant que la matière est une matière originaire ou justifiant sa valeur déclarée aux fins du calcul de la teneur en valeur régionale du produit;

b) de toute autre raison à l'origine de la perte partielle ou totale des registres du producteur que celui-ci ne pouvait raisonnablement prévoir, notamment un incendie, une inondation ou autre fléau naturel.

(3) Lorsque, à l'occasion de la vérification de l'origine d'un produit menée par l'administration douanière, l'exportateur ou le producteur du produit n'est pas en mesure de fournir à celle-ci des renseignements suffisants pour lui permettre d'établir que le produit est un produit originaire, et que son incapacité de fournir ces renseignements tient à des raisons indépendantes de sa volonté, l'administration douanière, avant de rendre une

décision quant à l'origine du produit, tient compte des facteurs suivants, à savoir:

- a) si l'administration douanière du pays ALÉNA sur le territoire duquel le produit a été importé a rendu, aux termes de l'article 43.1 la *Loi sur les douanes*, une décision anticipée au sujet de cette matière portant qu'elle est une matière originaire ou que sa valeur déclarée aux fins du calcul de la teneur en valeur régionale du produit est exacte;
- b) si un vérificateur indépendant a confirmé l'exactitude d'une déclaration d'origine relative au produit;
- c) si l'administration douanière, avant de procéder à la vérification de l'origine du produit, a effectué une vérification de l'origine de produits identiques ou de produits similaires qui ont été produits par le producteur du produit et a conclu qu'ils sont des produits originaires;
- d) dans le cas où l'administration douanière n'a accès qu'à une partie des registres de l'exportateur ou du producteur du produit, si ces registres contiennent des éléments de preuve suffisants pour établir que le produit est un produit originaire;
- e) si l'administration douanière peut obtenir, sous réserve des articles 107 et 108 de la *Loi sur les douanes*, par des moyens autres que ceux mentionnés aux alinéas a) à e), des renseignements pertinents concernant la détermination de l'origine ou de la valeur de la matière, auprès de l'administration douanière du pays ALÉNA sur le territoire duquel se trouvait la personne de qui le producteur a acquis la matière;
- f) si l'exportateur ou le producteur du produit ou le représentant de l'un ou l'autre accepte d'assumer les dépenses engagées pour fournir à l'administration douanière l'assistance qu'elle peut exiger pour déterminer l'origine ou la valeur du produit.

(4) Pour l'application du paragraphe (3), l'expression « raisons indépendantes de sa volonté » en ce qui concerne l'exportateur ou le producteur du produit s'entend notamment :

- a) de sa faillite ou autre difficulté financière ou d'une restructuration d'entreprise qui fait en sorte que lui-même ou une personne liée n'a plus la garde des registres où sont consignés les renseignements établissant que le produit est un produit originaire;
- b) de toute autre raison à l'origine de la perte partielle ou totale de ses registres qu'il ne pouvait raisonnablement

prévoir, notamment un incendie, une inondation ou autre fléau naturel.

Réexpédition

16. (1) Un produit n'est pas considéré comme produit originaire du fait qu'il a été entièrement produit sur le territoire de l'un ou plusieurs des pays ALÉNA -- ce qui le rendrait admissible à titre de produit originaire -- si, après sa production, il fait l'objet d'une production supplémentaire ou de toute autre opération hors des territoires des pays ALÉNA, à l'exception d'un déchargement, d'un rechargement ou de toute autre opération nécessaire pour le maintenir en bon état ou pour le transporter vers le territoire d'un pays ALÉNA.

(2) Un produit qui est un produit non originaire par application du paragraphe (1) est considéré comme un produit entièrement non originaire aux fins du présent règlement.

(3) Le paragraphe (1) ne s'applique pas à un produit de l'une des sous-positions 8541.10 à 8541.60 et 8542.11 à 8542.80 lorsque la production supplémentaire ou toute autre opération dont il fait l'objet hors des territoires des pays ALÉNA n'entraîne pas de changement de sa classification tarifaire à une sous-position autre que l'une des sous-positions 8541.10 à 8542.90.

Opérations non admissibles

17. Un produit n'est pas considéré comme produit originaire du seul fait qu'il a :

- a) soit subi une simple dilution dans l'eau ou dans une autre substance qui ne modifie pas sensiblement ses propriétés;
- b) soit fait l'objet d'une méthode de production ou de tarification dont il peut être démontré, par prépondérance de la preuve, qu'elle a pour objet de contourner l'application du présent règlement.

ANNEXE 1

RÈGLES D'ORIGINE SPÉCIFIQUES

1. Pour l'application de la présente annexe :

- a) la règle spécifique ou l'ensemble de règles qui s'applique à un poste tarifaire est énoncé en regard de ce poste tarifaire;
- b) la règle applicable à un numéro tarifaire l'emporte sur la règle applicable à la position ou à la sous-position dont celui-ci relève;
- c) l'exigence de changement de classification tarifaire ne s'applique qu'aux matières non originales;
- d) sauf indication contraire du Système harmonisé, le poids mentionné dans les règles applicables aux produits visés par les chapitres 1 à 24 s'entend du poids sec.

SECTION I

ANIMAUX VIVANTS ET PRODUITS DU RÈGNE ANIMAL (CHAPITRES 1-5)

Chapitre 1	Animaux vivants
01.01-01.06	Un changement aux positions 01.01 à 01.06 de tout autre chapitre.
Chapitre 2	Viandes et abats comestibles
02.01-02.10	Un changement aux positions 02.01 à 02.10 de tout autre chapitre.
Chapitre 3	Poissons et crustacés, mollusques et autres invertébrés aquatiques
03.01-03.07	Un changement aux positions 03.01 à 03.07 de tout autre chapitre.
Chapitre 4	Lait et produits de la laiterie; oeufs d'oiseaux; miel naturel; produits comestibles d'origine animale, non dénommés ni compris ailleurs
04.01-04.10	Un changement aux positions 04.01 à 04.10 de tout autre chapitre, sauf du numéro tarifaire 1901.90.31.
Chapitre 5	Autres produits d'origine animale, non dénommés ni compris ailleurs
05.01-05.11	Un changement aux positions 05.01 à 05.11 de tout autre chapitre.

SECTION II

**PRODUITS DU RÈGNE VÉGÉTAL
(CHAPITRES 6-14)**

Note : *Les produits agricoles et horticoles cultivées dans le territoire d'un pays ALÉNA seront traitées comme étant originaires du territoire de ce pays ALÉNA même si elles sont cultivées à partir de semences, de bulbes, de racines, de boutures, de greffons ou d'autres parties de plantes vivantes importés d'un pays tiers.*

Chapitre 6	Plantes vivantes et produits de la floriculture
06.01-06.04	Un changement aux positions 06.01 à 06.04 de tout autre chapitre.
Chapitre 7	Légumes, plantes, racines et tubercules alimentaires
07.01-07.14	Un changement aux positions 07.01 à 07.14 de tout autre chapitre.
Chapitre 8	Fruits comestibles; écorces d'agrumes ou de melons
08.01-08.14	Un changement aux positions 08.01 à 08.14 de tout autre chapitre.
Chapitre 9	Café, thé, maté et épices
09.01-09.10	Un changement aux positions 09.01 à 09.10 de tout autre chapitre.
Chapitre 10	Céréales
10.01-10.08	Un changement aux positions 10.01 à 10.08 de tout autre chapitre.
Chapitre 11	Produits de la minoterie; malt; amidons et féculs; inuline; gluten de froment
11.01-11.09	Un changement aux positions 11.01 à 11.09 de tout autre chapitre.
Chapitre 12	Graines et fruits oléagineux; graines, semences et fruits divers; plantes industrielles ou médicinales; pailles et fourrages
12.01-12.14	Un changement aux positions 12.01 à 12.14 de tout autre chapitre.
Chapitre 13	Gommes, résines et autres sucs et extraits végétaux
13.01-13.02	Un changement aux positions 13.01 et 13.02 de tout autre chapitre.

Chapitre 14	Matières à tresser et autres produits d'origine végétale, non dénommés ni compris ailleurs
14.01-14.04	Un changement aux positions 14.01 à 14.04 de tout autre chapitre.

SECTION III

GRAISSES ET HUILES ANIMALES OU VÉGÉTALES; PRODUITS DE LEUR DISSOCIATION; GRAISSES ALIMENTAIRES ÉLABORÉES; CIRES D'ORIGINE ANIMALE OU VÉGÉTALE (CHAPITRE 15)

Chapitre 15	Graisses et huiles animales ou végétales; produits de leur dissociation; graisses alimentaires élaborées; cires d'origine animale ou végétale
15.01-15.18	Un changement aux positions 15.01 à 15.18 de tout autre chapitre.
1519.11-1519.13	Un changement aux sous-positions 1519.11 à 1519.13 de toute autre position, sauf de la position 15.20.
1519.19	Un changement à la sous-position 1519.19 de toute autre sous-position.
1519.20	Un changement à la sous-position 1519.20 de toute autre position, sauf de la position 15.20.
1520.10	Un changement à la sous-position 1520.10 de toute autre position, sauf de la position 15.19.
1520.90	Un changement à la sous-position 1520.90 de toute autre sous-position.
15.21-15.22	Un changement aux positions 15.21 à 15.22 de tout autre chapitre.

SECTION IV

PRODUITS DES INDUSTRIES ALIMENTAIRES; BOISSONS, LIQUIDES ALCOOLIQUES ET VINAIGRES; TABACS ET SUCCÉDANÉS DE TABAC FABRIQUÉS (CHAPITRES 16-24)

Chapitre 16	Préparation de viandes, de poissons ou de crustacés, de mollusques ou d'autres invertébrés aquatiques
16.01-16.05	Un changement aux positions 16.01 à 16.05 de tout autre chapitre.
Chapitre 17	Sucres et sucreries
17.01-17.03	Un changement aux positions 17.01 à 17.03 de tout autre chapitre.
17.04	Un changement à la position 17.04 de toute autre position.

Chapitre 18	Cacao et ses préparations
18.01-18.05	Un changement aux positions 18.01 à 18.05 de tout autre chapitre.
1806.10	
1806.10.10	Un changement au numéro tarifaire 1806.10.10 de toute autre position.
1806.10	Un changement à la sous-position 1806.10 de toute autre position, à la condition que le sucre non originaire du chapitre 17 ne constitue pas plus de 35 p. 100 en poids du sucre et pourvu que la poudre de cacao non originaire de la position 18.05 ne constitue pas plus de 35 p. 100 en poids de la poudre de cacao.
1806.20	Un changement à la sous-position 1806.20 de toute autre position.
1806.31	Un changement à la sous-position 1806.31 de toute autre sous-position.
1806.32	Un changement à la sous-position 1806.32 de toute autre position.
1806.90	Un changement à la sous-position 1806.90 de toute autre sous-position.
Chapitre 19	Préparations à base de céréales, de farines, d'amidons, de féculles ou de lait; pâtisseries
1901.10	
1901.10.31	Un changement au numéro tarifaire 1901.10.31 de tout autre chapitre, sauf du chapitre 4.
1901.10	Un changement à la sous-position 1901.10 de tout autre chapitre.
1901.20	
1901.20.11, 1901.20.21	Un changement aux numéros tarifaires 1901.20.11 ou 1901.20.21 de tout autre chapitre, sauf du chapitre 4.
1901.20	Un changement à la sous-position 1901.20 de tout autre chapitre.
1901.90	
1901.90.31	Un changement au numéro tarifaire 1901.90.31 de tout autre chapitre, sauf du chapitre 4.
1901.90	Un changement à la sous-position 1901.90 de tout autre chapitre.
19.02-19.05	Un changement aux positions 19.02 à 19.05 de tout autre chapitre.

Chapitre 20

Préparations de légumes, de fruits ou d'autres parties de plantes

Note :

Les légumes, noix et fruits du chapitre 20 qui ont été préparés ou conservés uniquement par congélation, par emballage (y compris la mise en conserve) dans de l'eau, de la saumure ou des jus naturels, ou par grillage, à sec ou dans l'huile (y compris le traitement afférent à la congélation, à l'emballage ou au grillage), ne seront traités comme des produits originaires que si le produit frais a été entièrement produit ou obtenu sur le territoire d'un ou de plusieurs pays ALÉNA.

20.01-20.07

Un changement aux positions 20.01 à 20.07 de tout autre chapitre.

2008.11

2008.11.20

Un changement au numéro tarifaire 2008.11.20 de toute autre position, sauf de la position 12.02.

2008.11

Un changement à la sous-position 2008.11 de tout autre chapitre.

2008.19-2008.99

Un changement aux sous-positions 2008.19 à 2008.99 de tout autre chapitre.

2009.11-2009.30

Un changement aux sous-positions 2009.11 à 2009.30 de tout autre chapitre, sauf de la position 08.05.

2009.40-2009.80

Un changement aux sous-positions 2009.40 à 2009.80 de tout autre chapitre.

2009.90

(1) Un changement à la sous-position 2009.90 de tout autre chapitre; ou

(2) Un changement à la sous-position 2009.90 de toute autre sous-position à l'intérieur du chapitre 20, qu'il y ait ou non également changement de tout autre chapitre, à la condition que l'ingrédient ou les ingrédients de jus qui sont importés d'un seul pays tiers ne composent pas plus de 60 p. 100 du volume du produit.

Chapitre 21

Préparations alimentaires diverses

21.01

2101.10.11

Un changement au numéro tarifaire 2101.10.11 de tout autre chapitre, à la condition que le café non originaire du chapitre 9 ne constitue pas plus de 60 p. 100 du poids du produit.

21.01

Un changement à la position 21.01 de tout autre chapitre.

21.02

Un changement à la position 21.02 de tout autre chapitre.

2103.10

Un changement à la sous-position 2103.10 de tout autre chapitre.

2103.20

2103.20.10		Un changement au numéro tarifaire 2103.20.10 de tout autre chapitre, sauf de la sous-position 2002.90.
2103.20		Un changement à la sous-position 2103.20 de tout autre chapitre.
2103.30-2103.90		Un changement aux sous-positions 2103.30 à 2103.90 de tout autre chapitre.
21.04		Un changement à la position 21.04 de tout autre chapitre.
21.05		Un changement à la position 21.05 de toute autre position, sauf du chapitre 4 ou du numéro tarifaire 1901.90.31.
21.06		
2106.90.32		Un changement au numéro tarifaire 2106.90.32 de tout autre chapitre, sauf du chapitre 4 ou du numéro tarifaire 1901.90.31.
2106.90.91		Un changement au numéro tarifaire 2106.90.91 de tout autre chapitre, sauf des positions 08.05 ou 20.09 ou du numéro tarifaire 2202.90.31.
2106.90.92	(1)	Un changement au numéro tarifaire 2106.90.92 de tout autre chapitre, sauf de la position 20.09 ou du numéro tarifaire 2202.90.32, ou
	(2)	Un changement au numéro tarifaire 2106.90.92 de toute autre sous-position à l'intérieur du chapitre 21, de la position 20.09, ou du numéro tarifaire 2202.90.32 qu'il y ait ou non également un changement de tout autre chapitre, à la condition que l'ingrédient ou les ingrédients du jus qui sont importés d'un seul pays tiers ne composent pas plus de 60 p. 100 du volume du produit.
21.06		Un changement à la position 21.06 de tout autre chapitre.
Chapitre 22		Boissons, liquides alcooliques et vinaigre
22.01		Un changement à la position 22.01 de tout autre chapitre.
2202.10		Un changement à la sous-position 2202.10 de tout autre chapitre.
2202.90		
2202.90.31		Un changement au numéro tarifaire 2202.90.31 de tout autre chapitre, sauf des positions 08.05 ou 20.09 ou du numéro tarifaire 2106.90.91.
2202.90.32	(1)	Un changement au numéro tarifaire 2202.90.32 de tout autre chapitre, sauf de la position 20.09 ou du numéro tarifaire 2106.90.92, ou
	(2)	Un changement au numéro tarifaire 2202.90.32 de toute autre sous-position à l'intérieur du chapitre 22, à la position 20.09, ou du numéro tarifaire 2106.90.92, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que l'ingrédient ou les ingrédients

du jus qui sont importés d'un seul pays tiers ne composent pas plus de 60 p. 100 du volume du produit.

2202.90.40

Un changement au numéro tarifaire 2202.90.40 de tout autre chapitre, sauf du chapitre 4 ou du numéro tarifaire 1901.90.31.

2202.90

Un changement à la sous-position 2202.90 de tout autre chapitre.

22.03-22.09

Un changement aux positions 22.03 à 22.09 de toute position à l'extérieur de ce groupe.

Chapitre 23

Résidus et déchets des industries alimentaires; aliments préparés pour animaux

23.01-23.08

Un changement aux positions 23.01 à 23.08 de tout autre chapitre.

2309.10

Un changement à la sous-position 2309.10 de toute position.

2309.90

2309.90.31

Un changement aux numéros tarifaires 2309.90.31 ou 2309.90.32 de toute autre position, sauf du chapitre 4 ou du numéro tarifaire 1901.90.31.

2309.90

Un changement à la sous-position 2309.90 de toute autre position.

Chapitre 24

Tabacs et succédanés de tabac fabriqués

24.01-24.03

Un changement aux positions 24.01 à 24.03 de tout autre chapitre ou des numéros tarifaires 2401.10.10 ou 2403.91.10.

SECTION V

PRODUITS MINÉRAUX (CHAPITRES 25-27)

Chapitre 25

Sel; soufre; terres et pierres; plâtres, chaux et ciments

25.01-25.30

Un changement aux positions 25.01 à 25.30 de tout autre chapitre.

Chapitre 26

Minerais, scories et cendres

26.01-26.21

Un changement aux positions 26.01 à 26.21 de tout autre chapitre.

Chapitre 27

Combustibles minéraux, huiles minérales et produits de leur distillation; matières bitumineuses; cires minérales

27.01-27.03	Un changement aux positions 27.01 à 27.03 de tout autre chapitre.
27.04	Un changement à la position 27.04 de toute autre position.
27.05-27.09	Un changement aux positions 27.05 à 27.09 de tout autre chapitre.
27.10-27.15	Un changement aux positions 27.10 à 27.15 de toute position à l'extérieur de ce groupe.
27.16	Un changement à la position 27.16 de toute autre position.

SECTION VI

PRODUITS DES INDUSTRIES CHIMIQUES OU DES INDUSTRIES CONNEXES (CHAPITRES 28-38)

Chapitre 28	Produits chimiques inorganiques; composés inorganiques ou organiques de métaux précieux, d'éléments radioactifs, de métaux des terres rares ou d'isotopes	
28.01-28.24	(1)	Un changement aux sous-positions 2801.10 à 2824.90 de tout autre chapitre, sauf des chapitres 28 à 38; ou
	(2)	Un changement aux sous-positions 2801.10 à 2824.90 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none"> a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
2825.10-2825.60	(1)	Un changement aux sous-positions 2825.10 à 2825.60 de tout autre chapitre, sauf des chapitres 28 à 38; ou
	(2)	Un changement aux sous-positions 2825.10 à 2825.60 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none"> a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
2825.70		Un changement à la sous-position 2825.70 de toute autre sous-position, sauf de la sous-position 2613.10.

- 2825.80-2825.90
- (1) Un changement aux sous-positions 2825.80 à 2825.90 de tout autre chapitre, sauf des chapitres 28 à 38; ou
 - (2) Un changement aux sous-positions 2825.80 à 2825.90 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 28.26-28.29
- (1) Un changement aux sous-positions 2826.11 à 2829.90 de tout autre chapitre, sauf des chapitres 28 à 38; ou
 - (2) Un changement aux sous-positions 2826.11 à 2829.90 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2830.10-2830.30
- (1) Un changement aux sous-positions 2830.10 à 2830.30 de tout autre chapitre, sauf des chapitres 28 à 38; ou
 - (2) Un changement aux sous-positions 2830.10 à 2830.30 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2830.90
- Un changement à la sous-position 2830.90 de toute autre sous-position, sauf de la sous-position 2613.90.
- 28.31-28.40
- (1) Un changement aux sous-positions 2831.10 à 2840.30 de tout autre chapitre, sauf des chapitres 28 à 38; ou
 - (2) Un changement aux sous-positions 2831.10 à 2840.30 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2841.10-2841.60 (1) Un changement aux sous-positions 2841.10 à 2841.60 de tout autre chapitre, sauf des chapitres 28 à 38; ou
- (2) Un changement aux sous-positions 2841.10 à 2841.60 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 2841.70 Un changement à la sous-position 2841.70 de toute autre sous-position, sauf de la sous-position 2613.10.
- 2841.80-2841.90 (1) Un changement aux sous-positions 2841.80 à 2841.90 de tout autre chapitre, sauf des chapitres 28 à 38; ou
- (2) Un changement aux sous-positions 2841.80 à 2841.90 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 28.42-28.51 (1) Un changement aux sous-positions 2842.10 à 2851.00 de tout autre chapitre, sauf des chapitres 28 à 38; ou
- (2) Un changement aux sous-positions 2842.10 à 2851.00 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée.

Chapitre 29

Produits chimiques organiques

- 29.01-29.42 (1) Un changement aux sous-positions 2901.10 à 2942.00 de tout autre chapitre, sauf des chapitres 28 à 38; ou

- (2) Un changement aux sous-positions 2901.10 à 2942.00 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

Chapitre 30

Produits pharmaceutiques

- 30.01 (1) Un changement aux sous-positions 3001.10 à 3001.90 de toute autre position; ou
- (2) Un changement aux sous-positions 3001.10 à 3001.90 de toute autre sous-position à l'intérieur de la position 30.01, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 30.02 (1) Un changement aux sous-positions 3002.10 à 3002.90 de toute autre position; ou
- (2) Un changement aux sous-positions 3002.10 à 3002.90 de toute autre sous-position à l'intérieur de la position 30.02, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 30.03 (1) Un changement aux sous-positions 3003.10 à 3003.90 de toute autre position; ou
- (2) Un changement aux sous-positions 3003.10 à 3003.90 de toute autre sous-position à l'intérieur de la position 30.03, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 30.04 (1) Un changement aux sous-positions 3004.10 à 3004.90 de toute autre position, sauf de la position 30.03; ou

- (2) Un changement aux sous-positions 3004.10 à 3004.90 de toute autre sous-position à l'intérieur de la position 30.04, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 30.05 (1) Un changement aux sous-positions 3005.10 à 3005.90 de toute autre position; ou
- (2) Un changement aux sous-positions 3005.10 à 3005.90 de toute autre sous-position à l'intérieur de la position 30.05, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 30.06 (1) Un changement aux sous-positions 3006.10 à 3006.60 de toute autre position; ou
- (2) Un changement aux sous-positions 3006.10 à 3006.60 de toute autre sous-position à l'intérieur de la position 30.06, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- Chapitre 31** **Engrais**
- 31.01-31.05 (1) Un changement aux sous-positions 3101.00 à 3105.90 de toute sous-position à l'extérieur de ce groupe; ou
- (2) Un changement aux sous-positions 3101.00 à 3105.90 de toute autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- Chapitre 32** **Extraits tannants ou tinctoriaux; tanins et leurs dérivés; pigments et autres matières colorantes; peintures et vernis; mastics; encres**

- 32.01-32.03
- (1) Un changement aux sous-positions 3201.10 à 3203.00 de tout autre chapitre, sauf des chapitres 28 à 38; ou
 - (2) Un changement aux sous-positions 3201.10 à 3203.00 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 3204.11-3204.16
- (1) Un changement aux sous-positions 3204.11 à 3204.16 de tout autre chapitre, sauf des chapitres 28 à 38; ou
 - (2) Un changement aux sous-positions 3204.11 à 3204.16 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 3204.17
- (1) Pour toute couleur définie dans le «Colour Index» et désignée dans la Liste des couleurs ci-après, un changement à la sous-position 3204.17 de toute autre sous-position.

Liste des couleurs

pigment jaune : 1, 3, 16, 55, 61, 62, 65, 73, 74, 75, 81, 97, 120, 151, 152, 154, 156 et 175

pigment orange : 4, 5, 13, 34, 36, 60 et 62

pigment rouge : 2, 3, 5, 12, 13, 14, 17, 18, 19, 22, 23, 24, 31, 32, 48, 49, 52, 53, 57, 63, 112, 119, 133, 146, 170, 171, 175, 176, 183, 185, 187, 188, 208 et 210; ou

- (2) Pour toute couleur définie dans le «Colour Index» et non désignée dans la Liste des couleurs:
 - a) un changement à la sous-position 3204.17 de toute autre sous-position, sauf de celles du chapitre 29; ou
 - b) un changement à la sous-position 3204.17 de toute sous-position à l'intérieur du chapitre 29, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- i) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - ii) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 3204.19-3204.90
 - (1) Un changement aux sous-positions 3204.19 à 3204.90 de tout autre chapitre, sauf des chapitres 28 à 38; ou
 - (2) Un changement aux sous-positions 3204.19 à 3204.90 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 32.05

Un changement à la position 32.05 de toute autre position.
- 32.06-32.07
 - (1) Un changement aux sous-positions 3206.10 à 3207.40 de tout autre chapitre, sauf des chapitres 28 à 38; ou
 - (2) Un changement aux sous-positions 3206.10 à 3207.40 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 32.08-32.10

Un changement aux positions 32.08 à 32.10 de toute position à l'extérieur de ce groupe.
- 32.11-32.12

Un changement aux positions 32.11 et 32.12 de toute position à l'extérieur de ce groupe.
- 32.13-32.15

Un changement aux positions 32.13 à 32.15 de toute position à l'extérieur de ce groupe, sauf des positions 32.08 à 32.10.
- Chapitre 33**

Huiles essentielles et résinoïdes; produits de parfumerie ou de toilette préparés et préparations cosmétiques
- 33.01
 - (1) Un changement aux sous-positions 3301.11 à 3301.90 de tout autre chapitre; ou
 - (2) Un changement aux sous-positions 3301.11 à 3301.90 de toute autre sous-position à l'intérieur du chapitre 33, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un

changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

33.02 Un changement à la position 33.02 de toute autre position, sauf des positions 22.07 et 22.08.

33.03 (1) Un changement à la position 33.03 de tout autre chapitre; ou

(2) Un changement à la position 33.03 de toute autre position à l'intérieur du chapitre 33, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

33.04-33.07 (1) Un changement aux sous-positions 3304.10 à 3307.90 de toute position à l'extérieur de ce groupe; ou

(2) Un changement aux sous-positions 3304.10 à 3307.90 de toute autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de toute position à l'extérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

Chapitre 34

Savons, agents de surface organiques, préparations pour lessives, préparations lubrifiantes, cires artificielles, cires préparées, produits d'entretien, bougies et articles similaires, pâtes à modeler, «cires pour l'art dentaire» et compositions pour l'art dentaire à base de plâtre

34.01 (1) Un changement aux sous-positions 3401.11 à 3401.20 de toute autre position; ou

(2) Un changement aux sous-positions 3401.11 à 3401.20 de toute autre sous-position à l'intérieur de la position 34.01, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

- 3402.11-3402.19
- (1) Un changement aux sous-positions 3402.11 à 3402.19 de toute autre position; ou
 - (2) Un changement aux sous-positions 3402.11 à 3402.19 de toute autre sous-position à l'intérieur de la position 34.02, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 3402.20-3402.90
- (1) Un changement aux sous-positions 3402.20 à 3402.90 de toute sous-position à l'extérieur de ce groupe; ou
 - (2) Un changement aux sous-positions 3402.20 à 3402.90 de toute autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de toute sous-position à l'extérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 34.03
- (1) Un changement aux sous-positions 3403.11 à 3403.99 de toute autre position; ou
 - (2) Un changement aux sous-positions 3403.11 à 3403.99 de toute autre sous-position à l'intérieur de la position 34.03, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 34.04
- (1) Un changement aux sous-positions 3404.10 à 3404.90 de toute autre position; ou
 - (2) Un changement aux sous-positions 3404.10 à 3404.90 de toute autre sous-position à l'intérieur de la position 34.04, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 34.05
- (1) Un changement aux sous-positions 3405.10 à 3405.90 de toute autre position; ou

- (2) Un changement aux sous-positions 3405.10 à 3405.90 de toute autre sous-position à l'intérieur de la position 34.05, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

34.06-34.07

Un changement aux positions 34.06 et 34.07 de toute autre position, y compris une autre position à l'intérieur de ce groupe.

Chapitre 35

Matières albuminoïdes; produits à base d'amidons ou de féculs modifiés; colles; enzymes

35.01

- (1) Un changement aux sous-positions 3501.10 à 3501.90 de toute autre position; ou
- (2) Un changement aux sous-positions 3501.10 à 3501.90 de toute autre sous-position à l'intérieur de la position 35.01, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

35.02

- (1) Un changement aux sous-positions 3502.10 à 3502.90 de toute autre position; ou
- (2) Un changement aux sous-positions 3502.10 à 3502.90 de toute autre sous-position à l'intérieur de la position 35.02, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

35.03-35.04

Un changement aux positions 35.03 et 35.04 de toute autre position, y compris une autre position à l'intérieur de ce groupe.

35.05

- (1) Un changement aux sous-positions 3505.10 à 3505.20 de toute autre position; ou
- (2) Un changement aux sous-positions 3505.10 à 3505.20 de toute autre sous-position à l'intérieur de la position 35.05, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

- 35.06
 - (1) Un changement aux sous-positions 3506.10 à 3506.99 de toute autre position; ou
 - (2) Un changement aux sous-positions 3506.10 à 3506.99 de toute autre sous-position à l'intérieur de la position 35.06, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

- 35.07
 - (1) Un changement aux sous-positions 3507.10 à 3507.90 de toute autre position; ou
 - (2) Un changement aux sous-positions 3507.10 à 3507.90 de toute autre sous-position à l'intérieur de la position 35.07, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

- Chapitre 36 **Poudres et explosifs; articles de pyrotechnie; allumettes; alliages pyrophoriques; matières inflammables**

- 36.01-36.03 Un changement aux positions 36.01 à 36.03 de toute autre position, y compris une autre position à l'intérieur de ce groupe.

- 36.04
 - (1) Un changement aux sous-positions 3604.10 à 3604.90 de toute autre position; ou
 - (2) Un changement aux sous-positions 3604.10 à 3604.90 de toute autre sous-position à l'intérieur de la position 36.04, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

- 36.05 Un changement à la position 36.05 de toute autre position.

- 36.06
 - (1) Un changement aux sous-positions 3606.10 à 3606.90 de toute autre position; ou

- (2) Un changement aux sous-positions 3606.10 à 3606.90 de toute autre sous-position à l'intérieur de la position 36.06, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

Chapitre 37

Produits photographiques ou cinématographiques

- 37.01-37.03 Un changement aux positions 37.01 à 37.03 de tout autre chapitre.
- 37.04 Un changement à la position 37.04 de toute autre position.
- 37.05-37.06 Un changement aux positions 37.05 et 37.06 de toute position à l'extérieur de ce groupe.
- 37.07 (1) Un changement aux sous-positions 3707.10 à 3707.90 de tout autre chapitre; ou
- (2) Un changement aux sous-positions 3707.10 à 3707.90 de toute autre sous-position à l'intérieur du chapitre 37, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 65 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

Chapitre 38

Produits divers des industries chimiques

- 38.01-38.07 (1) Un changement aux sous-positions 3801.10 à 3807.00 de tout autre chapitre, sauf des chapitres 28 à 38; ou
- (2) Un changement aux sous-positions 3801.10 à 3807.00 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

38.08 **Note :**

Une matière importée sur le territoire d'un pays ALÉNA pour servir à la production d'un produit classé dans la position 38.08 sera traitée comme une matière originaire du territoire d'un pays ALÉNA:

- a) *si elle est admissible en franchise, selon le taux de la nation la plus favorisée, sur les territoires de ce pays ALÉNA et du pays ALÉNA vers lequel le produit est exporté; ou*
- b) *si le produit est exporté vers le territoire des États-Unis et que cette matière serait, si elle était importée sur le territoire des États-Unis, admissible en franchise aux termes d'un accord commercial qui n'est pas assujéti à une limite visant à favoriser le libre jeu de la concurrence.*

Un changement à la position 38.08 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100, lorsque la méthode de la valeur transactionnelle est utilisée et que le produit ne contient pas plus d'un ingrédient actif, ou 80 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée et que le produit contient plus d'un ingrédient actif; ou
- b) 50 p. 100, lorsque la méthode du coût net est utilisée et que le produit ne contient pas plus d'un ingrédient actif, ou 70 p. 100 lorsque la méthode du coût net est utilisée et que le produit contient plus d'un ingrédient actif.

38.09-38.23

- (1) Un changement aux sous-positions 3809.10 à 3823.90 de tout autre chapitre, sauf des chapitres 28 à 38; ou
- (2) Un changement aux sous-positions 3809.10 à 3823.90 de toute autre sous-position à l'intérieur des chapitres 28 à 38, y compris une autre sous-position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

SECTION VII

MATIÈRES PLASTIQUES OU OUVRAGES EN CES MATIÈRES; CAOUTCHOUC ET OUVRAGES EN CAOUTCHOUC (CHAPITRES 39-40)

Chapitre 39

Matières plastiques et ouvrages en ces matières

39.01-39.20

Un changement aux positions 39.01 à 39.20 de toute autre position, y compris une autre position à l'intérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 3921.11-3921.13 Un changement aux sous-positions 3921.11 à 3921.13 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 3921.14 Un changement à la sous-position 3921.14 de toute autre position, sauf des sous-positions 3920.20 ou 3920.71. De plus, la teneur en valeur régionale ne doit pas être inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 3921.19 Un changement à la sous-position 3921.19 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 3921.90 Un changement à la sous-position 3921.90 de toute autre position, sauf des sous-positions 3920.20 ou 3920.71. De plus, la teneur en valeur régionale ne doit pas être inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 39.22 Un changement à la position 39.22 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 3923.10-3923.21 Un changement aux sous-positions 3923.10 à 3923.21 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
b) 50 p. 100 lorsque la méthode du coût net est utilisée.

3923.29		Un changement à la sous-position 3923.29 de toute autre position, sauf des sous-positions 3920.20 ou 3920.71. De plus, la teneur en valeur régionale ne doit pas être inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
3923.30-3923.90		Un changement aux sous-positions 3923.30 à 3923.90 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
39.24-39.26		Un changement aux positions 39.24 à 39.26 de toute autre position, y compris une autre position à l'intérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
Chapitre 40		Caoutchouc et ouvrages en caoutchouc
40.01-40.06	(1)	Un changement aux positions 40.01 à 40.06 de tout autre chapitre; ou
	(2)	Un changement aux positions 40.01 à 40.06 de toute autre position à l'intérieur du chapitre 40, y compris une autre position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
40.07-40.08		Un changement aux positions 40.07 et 40.08 de toute position à l'extérieur de ce groupe.
4009.10-4009.40		Un changement aux sous-positions 4009.10 à 4009.40 de toute autre position, sauf des positions 40.10 à 40.17.
4009.50	(1)	Un changement aux tubes ou aux tuyaux de la sous-position 4009.50, du type utilisé dans les véhicules automobiles des numéros tarifaires 8702.10.90 ou 8702.90.90, des sous-positions 8703.21 à 8703.90, 8704.21 ou 8704.31 ou de la position 87.11, de toute autre position, sauf des positions 40.10 à 40.17; ou

- (2) Un changement aux tubes ou aux tuyaux de la sous-position 4009.50, du type utilisé dans les véhicules automobiles des numéros tarifaires 8702.10.90 ou 8702.90.90, des sous-positions 8703.21 à 8703.90, 8704.21 ou 8704.31, ou de la position 87.11, des sous-positions 4009.10 à 4017.00, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée; ou

- (3) Un changement aux tubes ou aux tuyaux de la sous-position 4009.50, autres que ceux du type utilisé dans les véhicules automobiles des numéros tarifaires 8702.10.90 ou 8702.90.90, des sous-positions 8703.21 à 8703.90, 8704.21 ou 8704.31, ou de la position 87.11, de toute autre position, sauf des positions 40.10 à 40.17.

40.10-40.11	Un changement aux positions 40.10 et 40.11 de toute autre position, sauf des positions 40.09 à 40.17.
4012.10	Un changement à la sous-position 4012.10 de toute autre sous-position, sauf du numéro tarifaire 4012.20.20.
4012.20-4012.90	Un changement aux sous-positions 4012.20 à 4012.90 de toute autre position, sauf des positions 40.09 à 40.17.
40.13-40.15	Un changement aux positions 40.13 à 40.15 de toute autre position, sauf des positions 40.09 à 40.17.
4016.10-4016.92	Un changement aux sous-positions 4016.10 à 4016.92 de toute autre position, sauf des positions 40.09 à 40.17.
4016.93	
4016.93.10	Un changement au numéro tarifaire 4016.93.10 de toute autre position, sauf des numéros tarifaires 4008.19.10 ou 4008.29.10.
4016.93	Un changement à la sous-position 4016.93 de toute autre position, sauf des positions 40.09 à 40.17.
4016.94-4016.95	Un changement aux sous-positions 4016.94 et 4016.95 de toute autre position, sauf des positions 40.09 à 40.17.
4016.99	
4016.99.30	Un changement au numéro tarifaire 4016.99.30 de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
4016.99	Un changement à la sous-position 4016.99 de toute autre position, sauf des positions 40.09 à 40.17.

40.17 Un changement à la position 40.17 de toute autre position, sauf des positions 40.09 à 40.16.

SECTION VIII

PEAUX, CUIRS, PELLETERIES ET OUVRAGES EN CES MATIÈRES; ARTICLES DE BOURRELLERIE OU DE SELLERIE; ARTICLES DE VOYAGE, SACS À MAIN ET CONTENANTS SIMILAIRES; OUVRAGES EN BOYAUX (CHAPITRES 41-43)

Chapitre 41	Peaux (autres que les pelleteries) et cuirs
41.01-41.03	Un changement aux positions 41.01 à 41.03 de tout autre chapitre.
41.04	Un changement à la position 41.04 de toute autre position, sauf des positions 41.05 à 41.11.
41.05	Un changement à la position 41.05 des positions 41.01 à 41.03, du numéro tarifaire 4105.19.10 ou de tout autre chapitre.
41.06	Un changement à la position 41.06 des positions 41.01 à 41.03, du numéro tarifaire 4106.19.10 ou de tout autre chapitre.
41.07	Un changement à la position 41.07 des positions 41.01 à 41.03, du numéro tarifaire 4107.10.10 ou de tout autre chapitre.
41.08-41.11	Un changement aux positions 41.08 à 41.11 de toute autre position, sauf des positions 41.04 à 41.11.
Chapitre 42	Ouvrages en cuir; articles de bourrellerie ou de sellerie; articles de voyage, sacs à main et contenants similaires; ouvrages en boyaux
42.01	Un changement à la position 42.01 de tout autre chapitre.
4202.11	Un changement à la sous-position 4202.11 de tout autre chapitre.
4202.12	Un changement à la sous-position 4202.12 de tout autre chapitre, sauf des positions 54.07, 54.08 ou 55.12 à 55.16 ou des numéros tarifaires 5903.10.20, 5903.20.20, 5903.90.20, 5906.99.20 ou 5907.00.13.
4202.19-4202.21	Un changement aux sous-positions 4202.19 à 4202.21 de tout autre chapitre.
4202.22	Un changement à la sous-position 4202.22 de tout autre chapitre, sauf des positions 54.07, 54.08 ou 55.12 à 55.16 ou des numéros tarifaires 5903.10.20, 5903.20.20, 5903.90.20, 5906.99.20 ou 5907.00.13
4202.29-4202.31	Un changement aux sous-positions 4202.29 à 4202.31 de tout autre chapitre.

4202.32	Un changement à la sous-position 4202.32 de tout autre chapitre, sauf des positions 54.07, 54.08 ou 55.12 à 55.16 ou des numéros tarifaires 5903.10.20, 5903.20.20, 5903.90.20, 5906.99.20 ou 5907.00.13.
4202.39-4202.91	Un changement aux sous-positions 4202.39 à 4202.91 de tout autre chapitre.
4202.92	Un changement à la sous-position 4202.92 de tout autre chapitre, sauf des positions 54.07, 54.08 ou 55.12 à 55.16 ou des numéros tarifaires 5903.10.20, 5903.20.20, 5903.90.20, 5906.99.20 ou 5907.00.13.
4202.99	Un changement à la sous-position 4202.99 de tout autre chapitre.
42.03-42.06	Un changement aux positions 42.03 à 42.06 de tout autre chapitre.
Chapitre 43	Pelletteries et fourrures; pelletteries factices
43.01	Un changement à la position 43.01 de tout autre chapitre.
43.02	Un changement à la position 43.02 de toute autre position.
43.03-43.04	Un changement aux positions 43.03 et 43.04 de toute position à l'extérieur de ce groupe.

SECTION IX

**BOIS, CHARBON DE BOIS ET OUVRAGES EN BOIS; LIÈGE ET OUVRAGES EN LIÈGE;
OUVRAGES DE SPARTERIE OU DE VANNERIE
(CHAPITRES 44-46)**

Chapitre 44	Bois, charbon de bois et ouvrages en bois
44.01-44.21	Un changement aux positions 44.01 à 44.21 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
Chapitre 45	Liège et ouvrages en liège
45.01-45.02	Un changement aux positions 45.01 et 45.02 de tout autre chapitre.
45.03-45.04	Un changement aux positions 45.03 et 45.04 de toute position à l'extérieur de ce groupe.
Chapitre 46	Ouvrages de sparterie ou de vannerie
46.01	Un changement à la position 46.01 de tout autre chapitre.
46.02	Un changement à la position 46.02 de toute autre position.

SECTION X

**PÂTE DE BOIS OU D'AUTRES MATIÈRES FIBREUSES CELLULOSIQUES; DÉCHETS ET REBUTS
DE PAPIER OU DE CARTON; PAPIER ET SES APPLICATIONS
(CHAPITRES 47-49)**

Chapitre 47	Pâte de bois ou d'autres matières fibreuses cellulosiques; déchets et rebuts de papier ou de carton
47.01-47.07	Un changement aux positions 47.01 à 47.07 de tout autre chapitre.
Chapitre 48	Papiers et cartons; ouvrages en pâte de cellulose, en papier ou en carton
48.01-48.07	Un changement aux positions 48.01 à 48.07 de tout autre chapitre.
48.08-48.09	Un changement aux positions 48.08 et 48.09 de toute position à l'extérieur de ce groupe.
48.10-48.13	Un changement aux positions 48.10 à 48.13 de tout autre chapitre.
48.14-48.15	Un changement aux positions 48.14 et 48.15 de toute position à l'extérieur de ce groupe.

48.16	Un changement à la position 48.16 de toute autre position, sauf de la position 48.09.
48.17-48.23	Un changement aux positions 48.17 à 48.23 de toute position à l'extérieur de ce groupe.
Chapitre 49	Produits de l'édition, de la presse ou des autres industries graphiques; textes manuscrits ou dactylographiés et plans
49.01-49.11	Un changement aux positions 49.01 à 49.11 de tout autre chapitre.

SECTION XI

MATIÈRES TEXTILES ET OUVRAGES EN CES MATIÈRES (CHAPITRES 50-63)

Note : *Les règles applicables aux textiles et aux vêtements doivent être lues en parallèle avec l'annexe 300-B (Textiles et vêtements) de l'Accord. Aux fins des règles de cette section, le terme «entièrement» désigne un produit fait entièrement ou uniquement de la matière mentionnée.*

Chapitre 50	Soie
50.01-50.03	Un changement aux positions 50.01 à 50.03 de tout autre chapitre.
50.04-50.06	Un changement aux positions 50.04 à 50.06 de toute position à l'extérieur de ce groupe.
50.07	Un changement à la position 50.07 de toute autre position.
Chapitre 51	Laine, poils fins ou grossiers; fils et tissus de crin
51.01-51.05	Un changement aux positions 51.01 à 51.05 de tout autre chapitre.
51.06-51.10	Un changement aux positions 51.06 à 51.10 de toute position à l'extérieur de ce groupe.
51.11-51.13	Un changement aux positions 51.11 à 51.13 de toute position à l'extérieur de ce groupe, sauf des positions 51.06 à 51.10, 52.05 et 52.06, 54.01 à 54.04 ou 55.09 et 55.10.
Chapitre 52	Coton
52.01-52.07	Un changement aux positions 52.01 à 52.07 de tout autre chapitre, sauf des positions 54.01 à 54.05 ou 55.01 à 55.07.

52.08-52.12	Un changement aux positions 52.08 à 52.12 de toute position à l'extérieur de ce groupe, sauf des positions 51.06 à 51.10, 52.05 et 52.06, 54.01 à 54.04 ou 55.09 et 55.10.
Chapitre 53	Autres fibres textiles végétales; fils de papier et tissus de fils de papier
53.01-53.05	Un changement aux positions 53.01 à 53.05 de tout autre chapitre.
53.06-53.08	Un changement aux positions 53.06 à 53.08 de toute position à l'extérieur de ce groupe.
53.09	Un changement à la position 53.09 de toute autre position, sauf des positions 53.07 et 53.08.
53.10-53.11	Un changement aux positions 53.10 et 53.11 de toute position à l'extérieur de ce groupe, sauf des positions 53.07 et 53.08.
Chapitre 54	Filaments synthétiques ou artificiels
54.01-54.06	Un changement aux positions 54.01 à 54.06 de tout autre chapitre, sauf des positions 52.01 à 52.03 ou 55.01 à 55.07.
54.07	
5407.60.10	Un changement au numéro tarifaire 5407.60.10 des numéros tarifaires 5402.43.10 ou 5402.52.10 ou de tout autre chapitre, sauf des positions 51.06 à 51.10, 52.05 et 52.06 ou 55.09 et 55.10.
54.07	Un changement à la position 54.07 de tout autre chapitre, sauf des positions 51.06 à 51.10, 52.05 et 52.06 ou 55.09 et 55.10.
54.08	Un changement à la position 54.08 de tout autre chapitre, sauf des positions 51.06 à 51.10, 52.05 et 52.06 ou 55.09 et 55.10.
Chapitre 55	Fibres synthétiques ou artificielles discontinues
55.01-55.11	Un changement aux positions 55.01 à 55.11 de tout autre chapitre, sauf des positions 52.01 à 52.03 ou 54.01 à 54.05.
55.12-55.16	Un changement aux positions 55.12 à 55.16 de toute position à l'extérieur de ce groupe, sauf des positions 51.06 à 51.10, 52.05 et 52.06, 54.01 à 54.04 ou 55.09 et 55.10.
Chapitre 56	Ouates, feutres et non-tissés; fils spéciaux; ficelles, cordes et cordages, articles de corderie

56.01-56.09 Un changement aux positions 56.01 à 56.09 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, ou des chapitres 54 et 55.

Chapitre 57

Tapis et autres revêtements de sol en matières textiles

57.01-57.05 Un changement aux positions 57.01 à 57.05 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.08 ou 53.11, du chapitre 54, ou des positions 55.08 à 55.16.

Chapitre 58

Tissus spéciaux; surfaces textiles touffetées; dentelles; tapisseries; passementeries; broderies

58.01-58.11 Un changement aux positions 58.01 à 58.11 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, ou des chapitres 54 et 55.

Chapitre 59

Tissus imprégnés, enduits, recouverts ou stratifiés; articles techniques en matières textiles

59.01 Un changement à la position 59.01 de tout autre chapitre, sauf des positions 51.11 à 51.13, 52.08 à 52.12, 53.10 et 53.11, 54.07 et 54.08 ou 55.12 à 55.16.

59.02 Un changement à la position 59.02 de toute autre position, sauf des positions 51.06 à 51.13, 52.04 à 52.12 ou 53.06 à 53.11, ou des chapitres 54 et 55.

59.03-59.08 Un changement aux positions 59.03 à 59.08 de tout autre chapitre, sauf des positions 51.11 à 51.13, 52.08 à 52.12, 53.10 et 53.11, 54.07 et 54.08 ou 55.12 à 55.16.

59.09 Un changement à la position 59.09 de tout autre chapitre, sauf des positions 51.11 à 51.13, 52.08 à 52.12 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.12 à 55.16.

59.10 Un changement à la position 59.10 de toute autre position, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, ou des chapitres 54 et 55.

59.11 Un changement à la position 59.11 de tout autre chapitre, sauf des positions 51.11 à 51.13, 52.08 à 52.12, 53.10 et 53.11, 54.07 et 54.08 ou 55.12 à 55.16.

Chapitre 60

Étoffes de bonneterie

60.01-60.02

Un changement aux positions 60.01 et 60.02 de tout autre chapitre, sauf des positions 51.06 à 51.13, du chapitre 52, des positions 53.07 et 53.08 ou 53.10 et 53.11, ou des chapitres 54 et 55.

Chapitre 61

Vêtements et accessoires du vêtement, en bonneterie

Note 1 :

Un changement à l'une ou l'autre des positions ou sous-positions suivantes relativement aux tissus à doublure visible :

51.11 et 51.12, 5208.31 à 5208.59, 5209.31 à 5209.59, 5210.31 à 5210.59, 5211.31 à 5211.59, 5212.13 à 5212.15, 5212.23 à 5212.25, 5407.42 à 5407.44, 5407.52 à 5407.54, 5407.60, 5407.72 à 5407.74, 5407.82 à 5407.84, 5407.92 à 5407.94, 5408.22 à 5408.24 (excluant les numéros tarifaires 5408.22.10, 5408.23.10 ou 5408.24.10), 5408.32 à 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 à 5513.49, 5514.21 à 5515.99, 5516.12 à 5516.14, 5516.22 à 5516.24, 5516.32 à 5516.34, 5516.42 à 5516.44, 5516.92 à 5516.94, 6001.10, 6001.92, 6002.43 ou 6002.91 à 6002.93,

de toute autre position à l'extérieur de ce groupe.

Note 2 :

Aux fins de la détermination de l'origine d'un produit de ce chapitre, la règle applicable au produit ne s'applique qu'à la composante qui détermine la classification tarifaire du produit, et la composante doit satisfaire aux exigences de changement tarifaire stipulées dans la règle s'appliquant au produit. Si la règle exige que le produit satisfasse également aux exigences de changement tarifaire prévues pour les tissus à doublure visible visés à la note 1 du présent chapitre, cette exigence ne s'appliquera qu'au tissu à doublure visible du corps du vêtement, manches mises à part, qui couvre la surface la plus grande, et ne s'appliquera pas aux doublures amovibles.

6101.10-6101.30

Un changement aux sous-positions 6101.10 à 6101.30 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6101.90

Un changement à la sous-position 6101.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à

la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6102.10-6102.30

Un changement aux sous-positions 6102.10 à 6102.30 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6102.90

Un changement à la sous-position 6102.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6103.11-6103.12

Un changement aux sous-positions 6103.11 et 6103.12 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6103.19

6103.19.90

Un changement au numéro tarifaire 6103.19.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6103.19

Un changement à la sous-position 6103.19 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que

- b) le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6103.21-6103.29

Un changement aux sous-positions 6103.21 à 6103.29 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) s'agissant d'un vêtement de la position 61.01 ou d'un veston de la position 61.03, faits de laine, de poils d'animal fins ou de fibres synthétiques, importés comme partie d'un ensemble de ces sous-positions, le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6103.31-6103.33

Un changement aux sous-positions 6103.31 à 6103.33 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire de l'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6103.39

6103.39.90

Un changement au numéro tarifaire 6103.39.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire de l'un ou de plusieurs pays ALÉNA.

6103.39

Un changement à la sous-position 6103.39 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire de l'un ou de plusieurs pays ALÉNA, et que

- b) le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6103.41-6103.49

Un changement aux sous-positions 6103.41 à 6103.49 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire de l'un ou de plusieurs pays ALÉÑA.

6104.11-6104.13

Un changement aux sous-positions 6104.11 à 6104.13 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02 à la condition que :

- a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire de l'un ou de plusieurs pays ALÉÑA.
- b) le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6104.19

6104.19.90

Un changement au numéro tarifaire 6104.19.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire de l'un ou de plusieurs pays ALÉÑA.

6104.19

Un changement à la sous-position 6104.19 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire de l'un ou de plusieurs pays ALÉÑA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6104.21-6104.29

Un changement aux sous-positions 6104.21 à 6104.29 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) s'agissant d'un vêtement de la position 61.02, ou d'une veste ou d'une jupe de la position 61.04, faits de laine, de poils fins, de coton ou de fibres synthétiques, importés comme partie d'un ensemble de ces sous-positions, le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6104.31-6104.33

Un changement aux sous-positions 6104.31 à 6104.33 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6104.39

6104.39.90

Un changement au numéro tarifaire 6104.39.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6104.39

Un changement à la sous-position 6104.39 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6104.41-6104.49

Un changement aux sous-positions 6104.41 à 6104.49 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6104.51-6104.53

Un changement aux sous-positions 6104.51 à 6104.53 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6104.59

6104.59.90

Un changement au numéro tarifaire 6104.59.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6104.59

Un changement à la sous-position 6104.59 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07, 53.08, 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 60.01 et 60.02, à la condition que :

- a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6104.61-6104.69

Un changement aux sous-positions 6104.61 à 6104.69 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

61.05-61.06

Un changement aux positions 61.05 et 61.06 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6107.11-6107.19

Un changement aux sous-positions 6107.11 à 6107.19 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08, 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6107.21

Un changement à la sous-position 6107.21:

- a) du numéro tarifaire 6002.92.10 à la condition que le produit, col, poignets, ceinture montée ou élastique mis à part, soit entièrement fait de tel tissu et qu'il soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, ou
- b) de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6107.22-6107.99

Un changement aux sous-positions 6107.22 à 6107.99 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6108.11-6108.19

Un changement aux sous-positions 6108.11 à 6108.19 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6108.21

Un changement à la sous-position 6108.21:

- a) du numéro tarifaire 6002.92.10 à la condition que le produit, ceinture montée, élastique ou dentelle mis à part, soit entièrement fait de tel tissu et qu'il soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, ou
- b) de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6108.22-6108.29

Un changement aux sous-positions 6108.22 à 6108.29 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6108.31

Un changement à la sous-position 6108.31:

- a) du numéro tarifaire 6002.92.10 à la condition que le produit, cols, poignets, ceinture montée, élastique ou dentelle mis à part, soit entièrement fait de tel tissu et qu'il soit taillé (ou façonné)

et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, ou

- b) de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6108.32-6108.39

Un changement aux sous-positions 6108.32 à 6108.39 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6108.91-6108.99

Un changement aux sous-positions 6108.91 à 6108.99 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

61.09-61.11

Un changement aux positions 61.09 à 61.11 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6112.11-6112.19

Un changement aux sous-positions 6112.11 à 6112.19 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6112.20

Un changement à la sous-position 6112.20 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54 ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA; et que
- b) s'agissant d'un vêtement des positions 61.01, 61.02, 62.01 ou 62.02 fait de laine, de poils fins, de coton ou de fibres synthétiques, importé comme partie d'une combinaison de ski de la présente sous-position, le tissu à doublure visible visé à la note du chapitre 61 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6112.31-6112.49

Un changement aux sous-positions 6112.31 à 6112.49 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et

60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

61.13-61.17

Un changement aux positions 61.13 à 61.17 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

Chapitre 62

Vêtements et accessoires du vêtement, autres qu'en bonneterie

Note 1 :

Un changement à l'une ou l'autre des positions ou sous-positions suivantes relativement aux tissus à doublure visible :

51.11 et 51.12, 5208.31 à 5208.59, 5209.31 à 5209.59, 5210.31 à 5210.59, 5211.31 à 5211.59, 5212.13 à 5212.15, 5212.23 à 5212.25, 5407.42 à 5407.44, 5407.52 à 5407.54, 5407.60, 5407.72 à 5407.74, 5407.82 à 5407.84, 5407.92 à 5407.94, 5408.22 à 5408.24 (excluant les numéros tarifaires 5408.22.10, 5408.23.10 ou 5408.24.10), 5408.32 à 5408.34, 5512.19, 5512.29, 5512.99, 5513.21 à 5513.49, 5514.21 à 5515.99, 5516.12 à 5516.14, 5516.22 à 5516.24, 5516.32 à 5516.34, 5516.42 à 5516.44, 5516.92 à 5516.94, 6001.10, 6001.92, 6002.43, ou 6002.91 à 6002.93,

de toute autre position à l'extérieur de ce groupe.

Note 2 :

Les produits du chapitre 62 seront considérés comme originaires s'ils sont taillés et cousus ou autrement assemblés sur le territoire d'un ou de plusieurs pays ALÉNA et si l'étoffe extérieure, cols et poignets mis à part, est entièrement fabriquée d'au moins un des tissus suivants :

- a) velvétine de la sous-position 5801.23, contenant au moins 85 p. 100 en poids de coton;*
- b) velours côtelé de la sous-position 5801.22, contenant au moins 85 p. 100 en poids de coton et plus de 7,5 colonnes par centimètre;*
- c) tissus des sous-positions 5111.11 ou 5111.19, si tissés à la main, la largeur du métier étant inférieure à 76 cm, tissés au Royaume-Uni conformément aux règles et règlements de la Harris Tweed Association, Ltd., et certifiés comme tels par l'Association;*
- d) tissus de la sous-position 5112.30, pesant au plus 340 grammes par mètre carré, contenant de la laine, pas moins de 20 p. 100 en poids de poils fins et de 15 p. 100 en poids de fibres synthétiques continues; ou*
- e) batiste des sous-positions 5513.11 ou 5513.21, en carré, excédant 76 numéros métriques de fils simples, contenant entre 60 et 70 fils*

de chaîne et duites de trame par centimètre carré, d'un poids ne dépassant pas 110 grammes par mètre carré.

Note 3 : *Aux fins de la détermination de l'origine d'un produit de ce chapitre, la règle applicable au produit ne s'applique qu'à la composante qui détermine la classification tarifaire du produit, et la composante doit satisfaire aux exigences de changement tarifaire stipulées dans la règle s'appliquant au produit. Si la règle exige que le produit satisfasse également aux exigences de changement tarifaire prévues pour les tissus à doublure visible visés à la note 1 du présent chapitre, cette exigence ne s'appliquera qu'au tissu à doublure visible du corps du vêtement, manches mises à part, qui couvre la surface la plus grande, et ne s'appliquera pas aux doublures amovibles.*

6201.1-6201.13 Un changement aux sous-positions 6201.11 à 6201.13 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6201.1 Un changement à la sous-position 6201.19 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6201.9-6201.93 Un changement aux sous-positions 6201.91 à 6201.93 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6201.99 Un changement à la sous-position 6201.99 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6202.11-6202.13 Un changement aux sous-positions 6202.11 à 6202.13 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou

53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6202.19

Un changement à la sous-position 6202.19 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6202.91-6202.93

Un changement aux sous-positions 6202.91 à 6202.93 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6202.99

Un changement à la sous-position 6202.99 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6203.11-6203.12

Un changement aux sous-positions 6203.11 et 6203.12 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08, 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6203.19

6203.19.90

Un changement au numéro tarifaire 6203.19.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou

60.01 et 60.02, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6203.19

Un changement à la sous-position 6203.19 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6203.21-6203.29

Un changement aux sous-positions 6203.21 à 6203.29 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) s'agissant d'un vêtement de la position 62.01 ou d'un veston ou un blazer de la position 62.03, faits de laine, de poils d'animal fins, de coton ou de fibres synthétiques, importés comme partie d'un ensemble de ces sous-positions, le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6203.31-6203.33

Un changement aux sous-positions 6203.31 à 6203.33 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6203.39

6203.39.90

Un changement au numéro tarifaire 6203.39.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6203.39

Un changement à la sous-position 6203.39 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et

53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6203.41-6203.49

Un changement aux sous-positions 6203.41 à 6203.49 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6204.11-6204.13

Un changement aux sous-positions 6204.11 à 6204.13 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6204.19

6204.19.90

Un changement au numéro tarifaire 6204.19.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6204.19

Un changement à la sous-position 6204.19 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6204.21-6204.29

Un changement aux sous-positions 6204.21 à 6204.29 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou

53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) s'agissant d'un vêtement de la position 62.02, ou d'une veste ou d'une jupe de la position 62.04, faits de laine, de poils fins, de coton ou de fibres synthétiques, importés comme partie d'un ensemble de ces sous-positions, le tissu à doublure visible visé à la note 1 au chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6204.31-6204.33

Un changement aux sous-positions 6204.31 à 6204.33 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6204.39

6204.39.90

Un changement au numéro tarifaire 6204.39.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6204.39

Un changement à la sous-position 6204.39 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6204.41-6204.49

Un changement aux sous-positions 6204.41 à 6204.49 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6204.51-6204.53

Un changement aux sous-positions 6204.51 à 6204.53 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6204.59

6204.59.90

Un changement au numéro tarifaire 6204.59.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6204.59

Un changement à la sous-position 6204.59 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que :

- a) le produit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA, et que
- b) le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6204.61-6204.69

Un changement aux sous-positions 6204.61 à 6204.69 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6205.10

Un changement à la sous-position 6205.10 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6205.20-6205.30

Note : *Les chemises de coton ou de fibres synthétiques pour hommes ou garçonnets seront considérées comme originaires si elles sont taillées et assemblées sur le territoire d'un ou de plusieurs pays ALÉNA et si l'étoffe extérieure, cols et poignets mis à part, est entièrement fabriquée d'au moins un des tissus suivants :*

- a) Tissus des sous-positions 5208.21, 5208.22, 5208.29, 5208.31, 5208.32, 5208.39, 5208.41, 5208.42, 5208.49, 5208.51, 5208.52 ou 5208.59, dont le numéro métrique moyen du fil¹ est supérieur à 135;
- b) Tissus des sous-positions 5513.11 ou 5513.21, non en carré, contenant plus de 70 fils de chaîne et duites de trame par centimètre carré, dont le numéro métrique moyen du fil est supérieur à 70;
- c) Tissus des sous-positions 5210.21 ou 5210.31, non en carré, contenant plus de 70 fils de chaîne et duites de trame par centimètre carré, dont le numéro métrique moyen du fil est supérieur à 70;

¹ Aux fins de la présente Note, "**numéro moyen des fils**", dans le cas des tissus de coton ou de fibres artificielles, désigne le numéro moyen des fils qui forment le tissu. La longueur du fil est considérée équivalente à la distance couverte par ce même fil dans le tissu, tous les fils coupés étant mesurés comme s'ils étaient continus. Il est tenu compte de la totalité des fils simples contenus dans le tissu, y compris ceux dans les fils retors (ou câblés). La masse doit être mesurée après élimination, par débouillissage ou par tout autre procédé approprié, de tout surplus de produit d'encollage. L'une ou l'autre des formules ci-après peut être utilisée pour calculer le nombre moyen de fils.

$$N = \frac{BYT}{1\ 000} , \frac{100T}{Z'} , \frac{BT}{Z} \quad \text{ou} \quad \frac{ST}{10}$$

où :

N = numéro moyen des fils,
B = largeur du tissu, en centimètres,
Y = nombre de mètres linéaires de tissu par kilogramme,
T = nombre total de fils simples par centimètre carré,
S = nombre de mètres carrés de tissu par kilogramme,
Z = masse, en grammes, par mètre linéaire de tissu, et
Z' = masse, en grammes, par mètre carré de tissu.

Lorsqu'il comporte des fractions, le résultat est arrondi à l'entier inférieur.

- d) *Tissus des sous-positions 5208.22 ou 5208.32, non en carré, contenant plus de 75 fils de chaîne et duites de trame par centimètre carré, dont le numéro métrique moyen du fil est supérieur à 65;*
- e) *Tissus des sous-positions 5407.81, 5407.82 ou 5407.83, dont le poids n'excède pas 170 grammes par mètre carré, et dont l'armure de ratière est créée à l'aide d'un accessoire à ratière;*
- f) *Tissus des sous-positions 5208.42 ou 5208.49, non en carré, contenant plus de 85 fils de chaîne et duites de trame par centimètre carré, dont le numéro métrique moyen du fil est supérieur à 85;*
- g) *Tissus de la sous-position 5208.51, en carré, contenant plus de 75 fils de chaîne et duites de trame par centimètre carré, faits de fils simples, et dont le numéro métrique moyen est d'au moins 95;*
- h) *Tissus de la sous-position 5208.41, en carré, à dessin guingan, comptant au moins 85 fils de chaîne et duites de trame par centimètre carré, faits de fils simples, de numéro métrique moyen d'au moins 95, et caractérisés par un effet à carreaux produit par la variation des couleurs des fils de chaîne et de trame; ou*
- i) *Tissus de la sous-position 5208.41, dont la chaîne est induite de teintures végétales et le fil de trame blanc ou traité avec des teintures végétales, et dont le numéro métrique moyen du fil est supérieur à 65.*

Un changement aux sous-positions 6205.20 à 6205.30 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6205.90

Un changement à la sous-position 6205.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

62.06-62.10

Un changement aux positions 62.06 à 62.10 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6211.11-6211.12

Un changement aux sous-positions 6211.11 à 6211.12 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé et cousu

ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

62.11.20

Un changement à la sous-position 6211.20 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54 ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que :

- a) le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA; et que
- b) s'agissant d'un vêtement des positions 61.01, 61.02, 62.01 ou 62.02, fait de laine, de poils fins, de coton ou de fibres synthétiques, importé comme partie d'une combinaison de ski de la présente sous-position, le tissu à doublure visible visé à la note 1 du chapitre 62 satisfasse aux exigences de changement tarifaire qui y sont prévues.

6211.31-6211.49

Un changement aux sous-positions 6211.31 à 6211.49 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11 du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6212.10

Un changement à la sous-position 6212.10 de tout autre chapitre, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

6212.20-6212.90

Un changement aux sous-positions 6212.20 à 6212.90 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

62.13-62.17

Un changement aux positions 62.13 à 62.17 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, du chapitre 54, ou des positions 55.08 à 55.16, 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

Chapitre 63

Autres articles textiles confectionnés; assortiments; friperie et chiffons

Note :

Aux fins de la détermination de l'origine d'un produit de ce chapitre, la règle applicable à ce produit ne s'applique qu'à la composante qui détermine la classification tarifaire du produit et la composante doit satisfaire aux exigences de changement tarifaire stipulées dans la règle s'appliquant au produit.

63.01-63.02

Un changement aux positions 63.01 et 63.02 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et

53.11, des chapitres 54 à 55, ou des positions 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit taillé (ou façonné) ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

63.03

6303.92.10

Un changement au numéro tarifaire 6303.92.10 des numéros tarifaires 5402.43.10 ou 5402.52.10 ou de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, des chapitres 54 et 55, ou des positions 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

63.03

Un changement à la position 63.03 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, des chapitres 54 et 55, ou des positions 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

63.04-63.10

Un changement aux positions 63.04 à 63.10 de tout autre chapitre, sauf des positions 51.06 à 51.13, 52.04 à 52.12, 53.07 et 53.08 ou 53.10 et 53.11, des chapitres 54 et 55, ou des positions 58.01 et 58.02 ou 60.01 et 60.02, à la condition que le produit soit taillé (ou façonné) et cousu ou autrement assemblé sur le territoire d'un ou de plusieurs pays ALÉNA.

SECTION XII

CHAUSSURES, COIFFURES, PARAPLUIES, PARASOLS, CANNES, FOUETS, CRAVACHES ET LEURS PARTIES; PLUMES APPRÊTÉES ET ARTICLES EN PLUMES, FLEURS ARTIFICIELLES; OUVRAGES EN CHEVEUX (CHAPITRES 64-67)

Chapitre 64

Chaussures, guêtres et articles analogues; parties de ces objets

64.01-64.05

Un changement aux positions 64.01 à 64.05 de toute position à l'extérieur de ce groupe, sauf de la sous-position 6406.10, à la condition que la teneur en valeur régionale ne soit pas inférieure à 55 p. 100 selon la méthode du coût net.

6406.10

Un changement à la sous-position 6406.10 de toute autre sous-position, sauf des positions 64.01 à 64.05, à la condition que la teneur en valeur régionale ne soit pas inférieure à 55 p. 100 selon la méthode du coût net.

6406.20-6406.99

Un changement aux sous-positions 6406.20 à 6406.99 de tout autre chapitre.

Chapitre 65

Coiffures et parties de coiffures

65.01-65.02

Un changement aux positions 65.01 et 65.02 de tout autre chapitre.

65.03-65.07 Un changement aux positions 65.03 à 65.07 de toute position à l'extérieur de ce groupe.

Chapitre 66 **Parapluies, ombrelles, parasols, cannes, cannes-sièges, fouets, cravaches et leurs parties**

66.01 Un changement à la position 66.01 de toute autre position, sauf d'une combinaison :

- a) de la sous-position 6603.20; et
- b) des positions 39.20, 39.21, 50.07, 51.11 à 51.13, 52.08 à 52.12, 53.09 à 53.11, 54.07, 54.08, 55.12 à 55.16, 56.02, 56.03, 58.01 à 58.11, 59.01 à 59.11, 60.01 et 60.02.

66.02 Un changement à la position 66.02 de toute autre position.

66.03 Un changement à la position 66.03 de tout autre chapitre.

Chapitre 67 **Plumes et duvet apprêtés et articles en plumes ou en duvet; fleurs artificielles; ouvrages en cheveux**

67.01
6701.00.10 Un changement au numéro tarifaire 6701.00.10 de tout autre numéro tarifaire.

67.01 Un changement à la position 67.01 de tout autre chapitre.

67.02 Un changement à la position 67.02 de toute autre position.

67.03 Un changement à la position 67.03 de tout autre chapitre.

67.04 Un changement à la position 67.04 de toute autre position.

SECTION XIII

**OUVRAGES EN PIERRES, PLÂTRE, CIMENT, AMIANTE, MICA OU MATIÈRES ANALOGUES;
PRODUITS CÉRAMIQUES; VERRE ET OUVRAGES EN VERRE
(CHAPITRES 68-70)**

Chapitre 68 **Ouvrages en pierres, plâtre, ciment, amiante, mica ou matières analogues**

68.01-68.11 Un changement aux positions 68.01 à 68.11 de tout autre chapitre.

6812.10 Un changement à la sous-position 6812.10 de tout autre chapitre.

6812.20 Un changement à la sous-position 6812.20 de toute autre sous-position.

6812.30-6812.40	Un changement aux sous-positions 6812.30 à 6812.40 de toute sous-position à l'extérieur de ce groupe.
6812.50	Un changement à la sous-position 6812.50 de toute autre sous-position.
6812.60-6812.90	Un changement aux sous-positions 6812.60 à 6812.90 de toute sous-position à l'extérieur de ce groupe.
68.13	Un changement à la position 68.13 de toute autre position.
68.14-68.15	Un changement aux positions 68.14 et 68.15 de tout autre chapitre.

Chapitre 69 Produits céramiques

69.01-69.14	Un changement aux positions 69.01 à 69.14 de tout autre chapitre.
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Chapitre 70 Verre et ouvrages en verre

70.01-70.02	Un changement aux positions 70.01 et 70.02 de tout autre chapitre.
70.03-70.09	Un changement aux positions 70.03 à 70.09 de toute position à l'extérieur de ce groupe.
70.10-70.20	Un changement aux positions 70.10 à 70.20 de toute autre position, sauf des positions 70.07 à 70.20.

SECTION XIV

PERLES FINES OU DE CULTURE, PIERRES GEMMES OU SIMILAIRES, MÉTAUX PRÉCIEUX, PLAQUÉS OU DOUBLÉS DE MÉTAUX PRÉCIEUX ET OUVRAGES EN CES MATIÈRES; BIJOUTERIE DE FANTAISIE; MONNAIES (CHAPITRE 71)

Chapitre 71	Perles fines ou de culture, pierres gemmes ou similaires, métaux précieux, plaqués ou doublés de métaux précieux et ouvrages en ces matières; bijouterie de fantaisie; monnaies (chapitre 71)
71.01-71.12	Un changement aux positions 71.01 à 71.12 de tout autre chapitre.
71.13-71.18	<p>Note : <i>Les perles enfilées de façon temporaire ou permanente, mais sans l'addition d'agrafes ou autre élément décoratif de métaux précieux ou de pierres, ne seront traitées comme des produits originaires que si elles ont été obtenues sur le territoire d'un ou de plusieurs pays ALÉNA.</i></p> <p>Un changement aux positions 71.13 à 71.18 de toute position à l'extérieur de ce groupe.</p>

SECTION XV

**MÉTAUX COMMUNS ET OUVRAGES EN CES MÉTAUX
(CHAPITRES 72-83)**

Chapitre 72	Fonte, fer et acier
72.01	Un changement à la position 72.01 de tout autre chapitre.
7202.11-7202.60	Un changement aux sous-positions 7202.11 à 7202.60 de tout autre chapitre.
7202.70	Un changement à la sous-position 7202.70 de tout autre chapitre, sauf de la sous-position 2613.10.
7202.80-7202.99	Un changement aux sous-positions 7202.80 à 7202.99 de tout autre chapitre.
72.03-72.05	Un changement aux positions 72.03 à 72.05 de tout autre chapitre.
72.06-72.07	Un changement aux positions 72.06 et 72.07 de toute position à l'extérieur de ce groupe.
72.08-72.16	Un changement aux positions 72.08 à 72.16 de toute position à l'extérieur de ce groupe.
72.17	Un changement à la position 72.17 de toute autre position, sauf des positions 72.13 à 72.15.
72.18-72.22	Un changement aux positions 72.18 à 72.22 de toute position à l'extérieur de ce groupe.
72.23	Un changement à la position 72.23 de toute autre position, sauf des positions 72.21 et 72.22.
72.24-72.28	Un changement aux positions 72.24 à 72.28 de toute position à l'extérieur de ce groupe.
72.29	Un changement à la position 72.29 de toute autre position, sauf des positions 72.27 et 72.28.
Chapitre 73	Ouvrages en fonte, fer ou acier
73.01-73.03	Un changement aux positions 73.01 à 73.03 de tout autre chapitre.
7304.10-7304.39	Un changement aux sous-positions 7304.10 à 7304.39 de tout autre chapitre.
7304.41	

7304.41.10		Un changement au numéro tarifaire 7304.41.10 de la sous-position 7304.49 ou de tout autre chapitre.
7304.41		Un changement à la sous-position 7304.41 de tout autre chapitre.
7304.49-7304.90		Un changement aux sous-positions 7304.49 à 7304.90 de tout autre chapitre.
73.05-73.07		Un changement aux positions 73.05 à 73.07 de tout autre chapitre.
73.08		Un changement à la position 73.08 de toute autre position, sauf des changements effectués sur les profilés de la position 72.16 par l'utilisation des procédés suivants :
	a)	perçage, poinçonnage, entaillage, coupage, cintrage ou moulage, effectués individuellement ou combinés;
	b)	ajout d'accessoires fixés ou soudés pour la construction mixte;
	c)	ajout d'accessoires destinés à faciliter la manutention;
	d)	ajout d'accessoires soudés ou fixés, ou de connecteurs à des profilés en H ou en I; à la condition que la dimension des accessoires soudés ou fixés, ou des connecteurs, ne soit pas plus grande que la distance entre les surfaces intérieures des ailes des profilés en H ou en I;
	e)	peinture, galvanisation ou tout autre revêtement; ou
	f)	ajout d'une simple plaque de base sans élément de renforcement, individuellement ou combiné au perçage, au poinçonnage, à l'entaillage ou au coupage, pour créer un article pouvant servir de colonne.
73.09-73.11		Un changement aux positions 73.09 à 73.11 de toute position à l'extérieur de ce groupe.
73.12-73.14		Un changement aux positions 73.12 à 73.14 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
7315.11-7315.12	(1)	Un changement aux sous-positions 7315.11 et 7315.12 de toute autre position; ou
	(2)	Un changement aux sous-positions 7315.11 et 7315.12 de la sous-position 7315.19, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
7315.19		Un changement à la sous-position 7315.19 de toute autre position.
7315.20-7315.89	(1)	Un changement aux sous-positions 7315.20 à 7315.89 de toute autre position; ou

- (2) Un changement aux sous-positions 7315.20 à 7315.89 de la sous-position 7315.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 7315.90 Un changement à la sous-position 7315.90 de toute autre position.
- 73.16 Un changement à la position 73.16 de toute autre position, sauf des positions 73.12 ou 73.15.
- 73.17-73.18 Un changement aux positions 73.17 et 73.18 de toute position à l'extérieur de ce groupe.
- 73.19-73.20 Un changement aux positions 73.19 et 73.20 de toute position à l'extérieur de ce groupe.
- 7321.11
- 7321.11.19 Un changement au numéro tarifaire 7321.11.19 de toute autre sous-position, sauf des numéros tarifaires 7321.90.51, 7321.90.52 ou 7321.90.53.
- 7321.11
- (1) Un changement à la sous-position 7321.11 de toute autre position; ou
 - (2) Un changement à la sous-position 7321.11 de la sous-position 7321.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 7321.12-7321.83
- (1) Un changement aux sous-positions 7321.12 à 7321.83 de toute autre position; ou
 - (2) Un changement aux sous-positions 7321.12 à 7321.83 de la sous-position 7321.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 7321.90
- 7321.90.51 Un changement au numéro tarifaire 7321.90.51 de tout autre numéro tarifaire.

7321.90.52		Un changement au numéro tarifaire 7321.90.52 de tout autre numéro tarifaire.
7321.90.53		Un changement au numéro tarifaire 7321.90.53 de tout autre numéro tarifaire.
7321.90		Un changement à la sous-position 7321.90 de toute autre position.
73.22-73.23		Un changement aux positions 73.22 et 73.23 de toute position à l'extérieur de ce groupe.
7324.10-7324.29	(1)	Un changement aux sous-positions 7324.10 à 7324.29 de toute autre position; ou
	(2)	Un changement aux sous-positions 7324.10 à 7324.29 de la sous-position 7324.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
7324.90		Un changement à la sous-position 7324.90 de toute autre position.
73.25-73.26		Un changement aux positions 73.25 et 73.26 de toute position à l'extérieur de ce groupe.
Chapitre 74		Cuivre et ouvrages en cuivre
74.01-74.02		Un changement aux positions 74.01 et 74.02 de tout autre chapitre.
74.03	(1)	Un changement à la position 74.03 de tout autre chapitre; ou
	(2)	Un changement à la position 74.03 des positions 74.01 ou 74.02 ou des numéros tarifaires 7404.00.11, 7404.00.21 ou 7404.00.91, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
74.04		Aucun changement nécessaire de la classification tarifaire à la position 74.04, à la condition que les déchets et débris soient conformes à l'alinéa 4(1)i) du présent règlement.
74.05-74.07	(1)	Un changement aux positions 74.05 à 74.07 de tout autre chapitre; ou
	(2)	Un changement aux positions 74.05 à 74.07 des positions 74.01 ou 74.02 ou des numéros tarifaires 7404.00.11, 7404.00.21 ou 7404.00.91, qu'il y ait

ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

7408.11

7408.11.11,
7408.11.12

- (1) Un changement aux numéros tarifaires 7408.11.11 ou 7407.11.12 de tout autre chapitre; ou
- (2) Un changement aux numéros tarifaires 7408.11.11 ou 7408.11.12 des positions 74.01 ou 74.02 ou des numéros tarifaires 7404.00.11, 7404.00.21 ou 7404.00.91, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisé.

7408.11

Un changement à la sous-position 7408.11 de toute autre position, sauf de la position 74.07.

7408.19-7408.29

Un changement aux sous-positions 7408.19 à 7408.29 de toute autre position, sauf de la position 74.07.

74.09

Un changement à la position 74.09 de toute autre position.

74.10

Un changement à la position 74.10 de toute autre position, sauf de la position 74.09.

74.11

Un changement à la position 74.11 de toute autre position, sauf des numéros tarifaires 7407.10.13, 7407.10.22, 7407.21.13, 7407.21.22, 7407.22.14, 7407.22.22, 7407.29.13 ou 7407.29.22 ou de la position 74.09.

74.12

Un changement à la position 74.12 de toute autre position, sauf de la position 74.11.

74.13

- (1) Un changement à la position 74.13 de toute autre position, sauf des positions 74.07 et 74.08; ou
- (2) Un changement à la position 74.13 des positions 74.07 et 74.08, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

- 74.14-74.18 Un changement aux positions 74.14 à 74.18 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
- 7419.10 Un changement à la sous-position 7419.10 de toute autre position, sauf de la position 74.07.
- 7419.91-7419.99 Un changement aux sous-positions 7419.91 à 7419.99 de toute autre position.

Chapitre 75

Nickel et ouvrages en nickel

- 75.01-75.04 Un changement aux positions 75.01 à 75.04 de tout autre chapitre.
- 75.05 Un changement à la position 75.05 de toute autre position.
- 75.06
- 7506.10.22 Un changement au numéro tarifaire 7506.10.22 de tout autre numéro tarifaire.
- 7506.20.92 Un changement au numéro tarifaire 7506.20.92 de tout autre numéro tarifaire.
- 75.06 Un changement à la position 75.06 de toute autre position.
- 75.07-75.08 Un changement aux positions 75.07 et 75.08 de toute position à l'extérieur de ce groupe.

Chapitre 76

Aluminium et ouvrages en aluminium

- 76.01-76.03 Un changement aux positions 76.01 à 76.03 de tout autre chapitre.
- 76.04-76.06 Un changement aux positions 76.04 à 76.06 de toute position à l'extérieur de ce groupe.
- 76.07 Un changement à la position 76.07 de toute autre position.
- 76.08-76.09 Un changement aux positions 76.08 et 76.09 de toute position à l'extérieur de ce groupe.
- 76.10-76.13 Un changement aux positions 76.10 à 76.13 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
- 76.14 Un changement à la position 76.14 de toute autre position, sauf des positions 76.04 et 76.05.
- 76.15-76.16 Un changement aux positions 76.15 et 76.16 de toute autre position, y compris une autre position à l'intérieur de ce groupe.

Chapitre 78	Plomb et ouvrages en plomb
78.01-78.02	Un changement aux positions 78.01 et 78.02 de tout autre chapitre.
78.03-78.06	(1) Un changement aux positions 78.03 à 78.06 de tout autre chapitre; ou (2) Un changement aux sous-positions 78.03 à 78.06 de toute autre position à l'intérieur du chapitre 78, y compris une autre position à l'intérieur de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
Chapitre 79	Zinc et ouvrages en zinc
79.01-79.03	Un changement aux positions 79.01 à 79.03 de tout autre chapitre.
79.04-79.07	(1) Un changement aux positions 79.04 à 79.07 de tout autre chapitre; ou (2) Un changement aux positions 79.04 à 79.07 de toute autre position à l'intérieur du chapitre 79, y compris une autre position à l'intérieur de ce groupe, qu'il y ait ou non également un changement d'un autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
Chapitre 80	Étain et ouvrages en étain
80.01-80.02	Un changement aux positions 80.01 et 80.02 de tout autre chapitre.
80.03-80.04	Un changement aux positions 80.03 et 80.04 de toute position à l'extérieur de ce groupe.
80.05-80.07	Un changement aux positions 80.05 à 80.07 de toute position à l'extérieur de ce groupe.
Chapitre 81	Autres métaux communs; cermets; ouvrages en ces matières
8101.10-8101.91	Un changement aux sous-positions 8101.10 à 8101.91 de tout autre chapitre.
8101.92	Un changement à la sous-position 8101.92 de toute autre sous-position.

8101.93	Un changement à la sous-position 8101.93 de tout autre chapitre.
8101.99	Un changement à la sous-position 8101.99 de toute autre sous-position.
8102.10-8102.91	Un changement aux sous-positions 8102.10 à 8102.91 de tout autre chapitre.
8102.92	Un changement à la sous-position 8102.92 de toute autre sous-position.
8102.93	Un changement à la sous-position 8102.93 de toute autre sous-position, sauf du numéro tarifaire 8102.92.10.
8102.99	Un changement à la sous-position 8102.99 de toute autre sous-position.
8103.10	Un changement à la sous-position 8103.10 de tout autre chapitre.
8103.90	Un changement à la sous-position 8103.90 de toute autre sous-position.
8104.11-8104.30	Un changement aux sous-positions 8104.11 à 8104.30 de tout autre chapitre.
8104.90	Un changement à la sous-position 8104.90 de toute autre sous-position.
8105.10	Un changement à la sous-position 8105.10 de tout autre chapitre.
8105.90	Un changement à la sous-position 8105.90 de toute autre sous-position.
81.06	Un changement à la position 81.06 de tout autre chapitre.
8107.10	Un changement à la sous-position 8107.10 de tout autre chapitre.
8107.90	Un changement à la sous-position 8107.90 de toute autre sous-position.
8108.10	Un changement à la sous-position 8108.10 de tout autre chapitre.
8108.90	Un changement à la sous-position 8108.90 de toute autre sous-position.
8109.10	Un changement à la sous-position 8109.10 de tout autre chapitre.
8109.90	Un changement à la sous-position 8109.90 de toute autre sous-position.
81.10	Un changement à la position 81.10 de tout autre chapitre.
81.11	
8111.00.21, 8111.00.22, 8111.00.40	Un changement aux numéros tarifaires 8111.00.21, 8111.00.22, 8111.00.40 de tout autre numéro tarifaire.
81.11	Un changement à la position 81.11 de tout autre chapitre.

81.12-81.13		Un changement aux positions 81.12 et 81.13 de tout autre chapitre.
Chapitre 82		Outils et outillage, articles de coutellerie et couverts de table, en métaux communs; parties de ces articles, en métaux communs
82.01-82.15		Un changement aux positions 82.01 à 82.15 de tout autre chapitre.
Chapitre 83		Ouvrage divers en métaux communs
8301.10-8301.50	(1)	Un changement aux sous-positions 8301.10 à 8301.50 de tout autre chapitre; ou
	(2)	Un changement aux sous-positions 8301.10 à 8301.50 de la sous-position 8301.60, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8301.60-8301.70		Un changement aux sous-positions 8301.60 à 8301.70 de tout autre chapitre.
83.02-83.04		Un changement aux positions 83.02 à 83.04 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
8305.10-8305.20	(1)	Un changement aux sous-positions 8305.10 à 8305.20 de tout autre chapitre; ou
	(2)	Un changement aux sous-positions 8305.10 à 8305.20 de la sous-position 8305.90, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8305.90		Un changement à la sous-position 8305.90 de toute autre position.
83.06-83.07		Un changement aux positions 83.06 et 83.07 de tout autre chapitre.
8308.10-8308.20	(1)	Un changement aux sous-positions 8308.10 à 8308.20 de tout autre chapitre; ou
	(2)	Un changement aux sous-positions 8308.10 à 8308.20 de la sous-position 8308.90, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8308.90 Un changement à la sous-position 8308.90 de toute autre position.
- 83.09-83.10 Un changement aux positions 83.09 et 83.10 de tout autre chapitre.
- 8311.10-8311.30 (1) Un changement aux sous-positions 8311.10 à 8311.30 de tout autre chapitre; ou
- (2) Un changement aux sous-positions 8311.10 à 8311.30 de la sous-position 8311.90, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8311.90 Un changement à la sous-position 8311.90 de toute autre position.

SECTION XVI

MACHINES ET APPAREILS; MATÉRIEL ÉLECTRIQUE ET LEURS PARTIES; APPAREILS D'ENREGISTREMENT OU DE REPRODUCTION DU SON, APPAREILS D'ENREGISTREMENT OU DE REPRODUCTION DES IMAGES ET DU SON EN TÉLÉVISION, ET PARTIES ET ACCESSOIRES DE CES APPAREILS (CHAPITRES 84-85)

- Chapitre 84 Réacteurs nucléaires, chaudières, machines, appareils et engins mécaniques; parties de ces machines ou appareils**
- Note 1 :** *Au sens du présent chapitre, l'expression «assemblage de circuits imprimés» s'entend d'un produit comportant au moins un circuit imprimé de la position 85.34 formé d'au moins un élément actif, avec ou sans éléments passifs. Au sens de la présente note, «éléments actifs» s'entend des diodes, transistors et dispositifs similaires à semiconducteurs, photosensibles ou non, de la position 85.41, et des circuits intégrés et micro-assemblages électroniques de la position 85.42.*
- Note 2 :** *Le numéro tarifaire 8473.30.10 couvre les parties suivantes des imprimantes de la sous-position 8471.92 :*
- a) *les ensembles de contrôle ou de commande comprenant au moins deux des éléments suivants : assemblage de circuits imprimés, disque dur ou souple (disquette), clavier, interface utilisateur;*

- b) *les ensembles de source d'éclairage comprenant au moins deux des éléments suivants : diode électroluminescente, laser à gaz, ensemble de miroir polygonal, moulage de métal commun;*
- c) *les ensembles d'imagerie laser comprenant au moins deux des éléments suivants : courroie ou cylindre de photoréception, réserve de vireur, distributeur de vireur, module de charge/décharge, module de nettoyage;*
- d) *les ensembles de fixation d'image comprenant au moins deux des éléments suivants : fixateur, rouleau presseur, élément chauffant, distributeur d'huile, module de nettoyage, commande électrique;*
- e) *les ensembles de marquage au jet d'encre comprenant au moins deux des éléments suivants : tête d'impression thermique, distributeur d'encre, buse et réservoir, chauffe-encre,*
- f) *les ensembles de maintenance/étanchéité comprenant au moins deux des éléments suivants : élément de vide, capot du distributeur de jet d'encre, bloc d'étanchéité, purgeur;*
- g) *les ensembles de transport du papier comprenant au moins deux des éléments suivants : courroie de transport du papier, rouleau presseur, barre d'impression, chariot, rouleau tracteur, réserve de papier, plateau de sortie;*
- h) *les ensembles de transfert thermique comprenant au moins deux des éléments suivants : tête d'impression thermique, module de nettoyage, rouleau débiteur ou récepteur;*
- i) *les ensembles d'imagerie ionographique comprenant au moins deux des éléments suivants : unité de production et d'émission d'ions, unité d'apport d'air, carte de circuits imprimés, courroie ou cylindre de réception des charges, réserve de vireur, distributeur de vireur, réserve et distributeur de révélateur, module de développement, module de charge/décharge, module de nettoyage; ou*
- j) *les combinaisons des ensembles ci-dessus.*

8401.10-8401.30

- (1) Un changement aux sous-positions 8401.10 à 8401.30 de toute autre position; ou
- (2) Un changement aux sous-positions 8401.10 à 8401.30 de la sous-position 8401.40, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

- 8401.40 Un changement à la sous-position 8401.40 de toute autre position.
- 8402.11-8402.20 (1) Un changement aux sous-positions 8402.11 à 8402.20 de toute autre position; ou
- (2) Un changement aux sous-positions 8402.11 à 8402.20 de la sous-position 8402.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8402.90 (1) Un changement à la sous-position 8402.90 de toute autre position; ou
- (2) Aucun changement nécessaire de la classification tarifaire à la sous-position 8402.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8403.10 (1) Un changement à la sous-position 8403.10 de toute autre position; ou
- (2) Un changement à la sous-position 8403.10 de la sous-position 8403.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8403.90 Un changement à la sous-position 8403.90 de toute autre position.
- 8404.10-8404.20 (1) Un changement aux sous-positions 8404.10 à 8404.20 de toute autre position; ou
- (2) Un changement aux sous-positions 8404.10 à 8404.20 de la sous-position 8404.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8404.90 Un changement à la sous-position 8404.90 de toute autre position.
- 8405.10 (1) Un changement à la sous-position 8405.10 de toute autre position; ou

- (2) Un changement aux sous-positions 8405.10 de la sous-position 8405.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8405.90 Un changement à la sous-position 8405.90 de toute autre position.
- 8406.11-8406.19 Un changement aux sous-positions 8406.11 à 8406.19 de toute sous-position à l'extérieur de ce groupe, sauf des numéros tarifaires 8406.90.22, 8406.90.24, 8406.90.32 ou 8406.90.34.
- 8406.90
- 8406.90.22,
8406.90.32 Un changement aux numéros tarifaires 8406.90.22 ou 8406.90.32 des numéros tarifaires 8406.90.21 ou 8406.90.31 ou de toute autre position.
- 8406.90.24,
8406.90.34 Un changement aux numéros tarifaires 8406.90.24 ou 8406.90.34 de tout autre numéro tarifaire.
- 8406.90 Un changement à la sous-position 8406.90 de toute autre position.
- 84.07-84.08 Un changement aux positions 84.07 et 84.08 de toute autre position, y compris une autre position à l'intérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8409.10 Un changement à la sous-position 8409.10 de toute autre position.
- 8409.91
- (1) Un changement à la sous-position 8409.91 de toute autre position; ou
 - (2) Aucun changement nécessaire de la classification tarifaire à la sous-position 8409.91, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8409.99
- (1) Un changement à la sous-position 8409.99 de toute autre position; ou
 - (2) Aucun changement nécessaire de la classification tarifaire à la sous-position 8409.99, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

- 8410.11-8410.13
 - (1) Un changement aux sous-positions 8410.11 à 8410.13 de toute autre position; ou
 - (2) Un changement aux sous-positions 8410.11 à 8410.13 de la sous-position 8410.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

- 8410.90

Un changement à la sous-position 8410.90 de toute autre position.

- 8411.11-8411.82
 - (1) Un changement aux sous-positions 8411.11 à 8411.82 de toute autre position; ou
 - (2) Un changement aux sous-positions 8411.11 à 8411.82 des sous-positions 8411.91 à 8411.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

- 8411.91-8411.99

Un changement aux sous-positions 8411.91 à 8411.99 de toute autre position.

- 8412.10-8412.80
 - (1) Un changement aux sous-positions 8412.10 à 8412.80 de toute autre position; ou
 - (2) Un changement aux sous-positions 8412.10 à 8412.80 de la sous-position 8412.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

- 8412.90

Un changement à la sous-position 8412.90 de toute autre position.

- 8413.11-8413.82
 - (1) Un changement aux sous-positions 8413.11 à 8413.82 de toute autre position; ou
 - (2) Un changement aux sous-positions 8413.11 à 8413.82 des sous-positions 8413.91 et 8413.92, qu'il y ait ou non également un changement de toute

autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8413.91 Un changement à la sous-position 8413.91 de toute autre position.

8413.92 (1) Un changement à la sous-position 8413.92 de toute autre position; ou

(2) Aucun changement nécessaire de la classification tarifaire à la sous-position 8413.92, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8414.10-8414.20 (1) Un changement aux sous-positions 8414.10 à 8414.20 de toute autre position; ou

(2) Un changement aux sous-positions 8414.10 à 8414.20 de la sous-position 8414.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8414.30 Un changement à la sous-position 8414.30 de toute autre sous-position, sauf des numéros tarifaires 8414.90.21 ou 8414.90.51.

8414.40-8414.80 (1) Un changement aux sous-positions 8414.40 à 8414.80 de toute autre position; ou

(2) Un changement aux sous-positions 8414.40 à 8414.80 de la sous-position 8414.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8414.90 (1) Un changement à la sous-position 8414.90 de toute autre position; ou

(2) Aucun changement nécessaire de la classification tarifaire à la sous-position 8414.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8415.10

Un changement à la sous-position 8415.10 de toute autre sous-position, sauf des numéros tarifaires 8415.90.11, 8415.90.21, 8415.90.31 ou 8415.90.41 ou des assemblages comprenant au moins deux des éléments suivants : compresseur, condenseur, évaporateur, tubulure de raccordement.

8415.81-8415.83

- (1) Un changement aux sous-positions 8415.81 à 8415.83 de toute sous-position à l'extérieur de ce groupe, sauf des numéros tarifaires 8415.90.11, 8415.90.21, 8415.90.31 ou 8415.90.41 ou des assemblages comprenant au moins deux des éléments suivants : compresseur, condenseur, évaporateur, tubulure de raccordement; ou
- (2) Un changement aux sous-positions 8415.81 à 8415.83 des numéros tarifaires 8415.90.11, 8415.90.21, 8415.90.31 ou 8415.90.41 ou des assemblages comprenant au moins deux des éléments suivants : compresseur, condenseur, évaporateur, tubulure de raccordement, qu'il y ait ou non également un changement de toute sous-position à l'extérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8415.90

8415.90.11,
8415.90.21,
8415.90.31,
8415.90.41

Un changement aux numéros tarifaires 8415.90.11, 8415.90.21, 8415.90.31 ou 8415.90.41 de tout autre numéro tarifaire.

8415.90

Un changement à la sous-position 8415.90 de toute autre position.

8416.10-8416.30

- (1) Un changement aux sous-positions 8416.10 à 8416.30 de toute autre position; ou
- (2) Un changement aux sous-positions 8416.10 à 8416.30 de la sous-position 8416.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8416.90

Un changement à la sous-position 8416.90 de toute autre position.

- 8417.10-8417.80
- (1) Un changement aux sous-positions 8417.10 à 8417.80 de toute autre position; ou
 - (2) Un changement aux sous-positions 8417.10 à 8417.80 de la sous-position 8417.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8417.90
- Un changement à la sous-position 8417.90 de toute autre position.
- 8418.10-8418.21
- Un changement aux sous-positions 8418.10 à 8418.21 de toute sous-position à l'extérieur de ce groupe, sauf de la sous-position 8418.91 ou des numéros tarifaires 8418.99.11, 8418.99.21, 8418.99.31, 8418.99.41 ou 8418.99.51 ou des assemblages comprenant au moins deux des éléments suivants : compresseur, condenseur, évaporateur, tubulure de raccordement.
- 8418.22
- (1) Un changement à la sous-position 8418.22 de toute autre position; ou
 - (2) Un changement à la sous-position 8418.22 des sous-positions 8418.91 à 8418.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8418.29-8418.40
- Un changement aux sous-positions 8418.29 à 8418.40 de toute sous-position à l'extérieur de ce groupe, sauf de la sous-position 8418.91 ou des numéros tarifaires 8418.99.11, 8418.99.21, 8418.99.31, 8418.99.41 ou 8418.99.51 ou des assemblages comprenant au moins deux des éléments suivants : compresseur, condenseur, évaporateur, tubulure de raccordement.
- 8418.50-8418.69
- (1) Un changement aux sous-positions 8418.50 à 8418.69 de toute autre position; ou
 - (2) Un changement aux sous-positions 8418.50 à 8418.69 des sous-positions 8418.91 à 8418.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8418.91		Un changement à la sous-position 8418.91 de toute autre sous-position.
8418.99		
8418.99.11, 8418.99.21, 8418.99.31, 8418.99.41, 8418.99.51		Un changement aux numéros tarifaires 8418.99.11, 8418.99.21, 8418.99.31, 8418.99.41 ou 8418.99.51 de tout autre numéro tarifaire.
8418.99		Un changement à la sous-position 8418.99 de toute autre position.
8419.11-8419.89	(1)	Un changement aux sous-positions 8419.11 à 8419.89 de toute autre position; ou
	(2)	Un changement aux sous-positions 8419.11 à 8419.89 de la sous-position 8419.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8419.90	(1)	Un changement à la sous-position 8419.90 de toute autre position; ou
	(2)	Aucun changement nécessaire de la classification tarifaire à la sous-position 8419.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8420.10	(1)	Un changement à la sous-position 8420.10 de toute autre position; ou
	(2)	Un changement à la sous-position 8420.10 des sous-positions 8420.91 à 8420.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8420.91-8420.99		Un changement aux sous-positions 8420.91 à 8420.99 de toute autre position.
8421.11	(1)	Un changement à la sous-position 8421.11 de toute autre position; ou

- (2) Un changement à la sous-position 8421.11 de la sous-position 8421.91, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8421.12 Un changement à la sous-position 8421.12 de toute autre sous-position, sauf des numéros tarifaires 8421.91.11, 8421.91.12, 8537.10.11, 8537.10.19, 8537.10.41 ou 8537.10.49.
- 8421.19-8421.39
- (1) Un changement aux sous-positions 8421.19 à 8421.39 de toute autre position; ou
- (2) Un changement aux sous-positions 8421.19 à 8421.39 des sous-positions 8421.91 à 8421.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8421.91
- 8421.91.11 Un changement au numéro tarifaire 8421.91.11 de tout autre numéro tarifaire.
- 8421.91.12 Un changement au numéro tarifaire 8421.91.12 de tout autre numéro tarifaire.
- 8421.91 Un changement à la sous-position 8421.91 de toute autre position.
- 8421.99
- (1) Un changement à la sous-position 8421.99 de toute autre position; ou
- (2) Aucun changement nécessaire de la classification tarifaire à la sous-position 8421.99, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8422.11 Un changement à la sous-position 8422.11 de toute autre sous-position, sauf des numéros tarifaires 8422.90.11, 8422.90.12, 8422.90.22, 8422.90.23, 8537.10.11, 8537.10.19, 8537.10.41 ou 8537.10.49 ou d'un système de circulation d'eau comprenant une pompe, à moteur ou non, et un appareil auxiliaire pour régulariser, filtrer ou disperser un liquide à pulvériser.

8422.19-8422.40	(1)	Un changement aux sous-positions 8422.19 à 8422.40 de toute autre position; ou
	(2)	Un changement aux sous-positions 8422.19 à 8422.40 de la sous-position 8422.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
8422.90	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8422.90.11, 8422.90.22		Un changement aux numéros tarifaires 8422.90.11 ou 8422.90.22 de tout autre numéro tarifaire.
8422.90.12, 8422.90.23		Un changement aux numéros tarifaires 8422.90.12 ou 8422.90.23 de tout autre numéro tarifaire.
8422.90		Un changement à la sous-position 8422.90 de toute autre position.
8423.10-8423.89	(1)	Un changement aux sous-positions 8423.10 à 8423.89 de toute autre position; ou
	(2)	Un changement aux sous-positions 8423.10 à 8423.89 de la sous-position 8423.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8423.90		Un changement à la sous-position 8423.90 de toute autre position.
8424.10-8424.89	(1)	Un changement aux sous-positions 8424.10 à 8424.89 de toute autre position; ou
	(2)	Un changement aux sous-positions 8424.10 à 8424.89 de la sous-position 8424.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8424.90		Un changement à la sous-position 8424.90 de toute autre position.

84.25-84.26

- (1) Un changement aux positions 84.25 et 84.26 de toute autre position, y compris une autre position à l'intérieur de ce groupe, sauf de la position 84.31; ou
- (2) Un changement aux positions 84.25 et 84.26 de la position 84.31, qu'il y ait ou non également un changement de toute autre position, y compris une autre position à l'intérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8427.10

8427.10.10

- (1) Un changement au numéro tarifaire 8427.10.10 de toute autre position, sauf des sous-positions 8431.20 ou 8483.40 ou de la position 85.01; ou
- (2) Un changement au numéro tarifaire 8427.10.10 des sous-positions 8431.20 ou 8483.40 ou de la position 85.01, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8427.10

- (1) Un changement à la sous-position 8427.10 de toute autre position, sauf de la sous-position 8431.20; ou
- (2) Un changement à la sous-position 8427.10 de la sous-position 8431.20, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8427.20

8427.20.10

- (1) Un changement au numéro tarifaire 8427.20.10 de toute autre position, sauf des positions 84.07 ou 84.08 ou des sous-positions 8431.20 ou 8483.40; ou
- (2) Un changement au numéro tarifaire 8427.20.10 des positions 84.07 ou 84.08 ou des sous-positions 8431.20 ou 8483.40, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8427.20 (1) Un changement à la sous-position 8427.20 de toute autre position, sauf de la sous-position 8431.20; ou
- (2) Un changement à la sous-position 8427.20 de la sous-position 8431.20, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8427.90 (1) Un changement à la sous-position 8427.90 de toute autre position, sauf de la sous-position 8431.20; ou
- (2) Un changement à la sous-position 8427.90 de la sous-position 8431.20, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 84.28-84.30 (1) Un changement aux positions 84.28 à 84.30 de toute position à l'extérieur de ce groupe, sauf de la position 84.31; ou
- (2) Un changement aux positions 84.28 à 84.30 de la position 84.31, qu'il y ait ou non également un changement de toute position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8431.10 (1) Un changement à la sous-position 8431.10 de toute autre position; ou
- (2) Aucun changement nécessaire de la classification tarifaire à la sous-position 8431.10, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8431.20 Un changement à la sous-position 8431.20 de toute autre position.
- 8431.31 (1) Un changement à la sous-position 8431.31 de toute autre position, ou

- (2) Aucun changement nécessaire de la classification tarifaire à la sous-position 8431.31, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8431.39
- (1) Un changement à la sous-position 8431.39 de toute autre position; ou
- (2) Aucun changement nécessaire de la classification tarifaire à la sous-position 8431.39, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8431.41-8431.42
- Un changement aux sous-positions 8431.41 et 8431.42 de toute autre position.
- 8431.43
- (1) Un changement à la sous-position 8431.43 de toute autre position; ou
- (2) Aucun changement nécessaire de la classification tarifaire à la sous-position 8431.43, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8431.49
- (1) Un changement à la sous-position 8431.49 de toute autre position; ou
- (2) Aucun changement nécessaire de la classification tarifaire à la sous-position 8431.49, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8432.10-8432.80
- (1) Un changement aux sous-positions 8432.10 à 8432.80 de toute autre position; ou
- (2) Un changement aux sous-positions 8432.10 à 8432.80 de la sous-position 8432.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

- 8432.90 Un changement à la sous-position 8432.90 de toute autre position.
- 8433.11-8433.60 (1) Un changement aux sous-positions 8433.11 à 8433.60 de toute autre position; ou
- (2) Un changement aux sous-positions 8433.11 à 8433.60 de la sous-position 8433.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8433.90 Un changement à la sous-position 8433.90 de toute autre position.
- 8434.10-8434.20 (1) Un changement aux sous-positions 8434.10 à 8434.20 de toute autre position; ou
- (2) Un changement aux sous-positions 8434.10 à 8434.20 de la sous-position 8434.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8434.90 Un changement à la sous-position 8434.90 de toute autre position.
- 8435.10 (1) Un changement à la sous-position 8435.10 de toute autre position; ou
- (2) Un changement à la sous-position 8435.10 de la sous-position 8435.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8435.90 Un changement à la sous-position 8435.90 de toute autre position.
- 8436.10-8436.80 (1) Un changement aux sous-positions 8436.10 à 8436.80 de toute autre position; ou
- (2) Un changement aux sous-positions 8436.10 à 8436.80 des sous-positions 8436.91 à 8436.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8436.91-8436.99 Un changement aux sous-positions 8436.91 à 8436.99 de toute autre position.
- 8437.10-8437.80 (1) Un changement aux sous-positions 8437.10 à 8437.80 de toute autre position; ou
- (2) Un changement aux sous-positions 8437.10 à 8437.80 de la sous-position 8437.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8437.90 Un changement à la sous-position 8437.90 de toute autre position.
- 8438.10-8438.80 (1) Un changement aux sous-positions 8438.10 à 8438.80 de toute autre position; ou
- (2) Un changement aux sous-positions 8438.10 à 8438.80 de la sous-position 8438.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8438.90 Un changement à la sous-position 8438.90 de toute autre position.
- 8439.10-8439.30 (1) Un changement aux sous-positions 8439.10 à 8439.30 de toute autre position; ou
- (2) Un changement aux sous-positions 8439.10 à 8439.30 des sous-positions 8439.91 à 8439.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8439.91-8439.99 Un changement aux sous-positions 8439.91 à 8439.99 de toute autre position.
- 8440.10 (1) Un changement à la sous-position 8440.10 de toute autre position; ou

	(2)	Un changement à la sous-position 8440.10 de la sous-position 8440.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8440.90		Un changement à la sous-position 8440.90 de toute autre position.
8441.10-8441.80	(1)	Un changement aux sous-positions 8441.10 à 8441.80 de toute autre position; ou
	(2)	Un changement aux sous-positions 8441.10 à 8441.80 de la sous-position 8441.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8441.90	(1)	Un changement à la sous-position 8441.90 de toute autre position; ou
	(2)	Aucun changement nécessaire de la classification tarifaire à la sous-position 8441.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8442.10-8442.30	(1)	Un changement aux sous-positions 8442.10 à 8442.30 de toute autre position; ou
	(2)	Un changement aux sous-positions 8442.10 à 8442.30 des sous-positions 8442.40 à 8442.50, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8442.40-8442.50		Un changement aux sous-positions 8442.40 à 8442.50 de toute autre position.
8443.11-8443.50	(1)	Un changement aux sous-positions 8443.11 à 8443.50 de toute autre position; ou
	(2)	Un changement aux sous-positions 8443.11 à 8443.50 des sous-positions 8443.60 à 8443.90, qu'il y ait ou non également un changement de toute

autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

- | | |
|-----------------|---|
| 8443.60 | <ul style="list-style-type: none">(1) Un changement à la sous-position 8443.60 de toute autre position; ou(2) Un changement à la sous-position 8443.60 de la sous-position 8443.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :<ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée. |
| 8443.90 | Un changement à la sous-position 8443.90 de toute autre position. |
| 84.44-84.47 | <ul style="list-style-type: none">(1) Un changement aux positions 84.44 à 84.47 de toute position à l'extérieur de ce groupe, sauf de la position 84.48; ou(2) Un changement aux positions 84.44 à 84.47 de la position 84.48, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :<ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée. |
| 8448.11-8448.19 | <ul style="list-style-type: none">(1) Un changement aux sous-positions 8448.11 à 8448.19 de toute autre position; ou(2) Un changement aux sous-positions 8448.11 à 8448.19 des sous-positions 8448.20 à 8448.59, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :<ul style="list-style-type: none">a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, oub) 50 p. 100 lorsque la méthode du coût net est utilisée. |
| 8448.20-8448.59 | Un changement aux sous-positions 8448.20 à 8448.59 de toute autre position. |
| 84.49 | Un changement à la position 84.49 de toute autre position. |
| 8450.11-8450.20 | Un changement aux sous-positions 8450.11 à 8450.20 de toute sous-position à l'extérieur de ce groupe, sauf des numéros tarifaires 8450.90.11, 8450.90.12, 8450.90.21, 8450.90.22, 8450.90.31, 8450.90.32, 8450.90.41, 8450.90.42, 8537.10.11, 8537.10.19, 8537.10.41 ou 8537.10.49 |

ou de machines à laver comprenant au moins deux des éléments suivants : agitateur, moteur, transmission, embrayage.

8450.90

8450.90.11,
8450.90.21,
8450.90.31,
8450.90.41

Un changement aux numéros tarifaires 8450.90.11, 8450.90.21, 8450.90.31 ou 8450.90.41 de tout autre numéro tarifaire.

8450.90.12,
8450.90.22,
8450.90.32,
8450.90.42

Un changement aux numéros tarifaires 8450.90.12, 8450.90.22, 8450.90.32 ou 8450.90.42 de tout autre numéro tarifaire.

8450.90

Un changement à la sous-position 8450.90 de toute autre position.

8451.10

- (1) Un changement à la sous-position 8451.10 de toute autre position; ou
- (2) Un changement à la sous-position 8451.10 de la sous-position 8451.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8451.21-8451.29

Un changement aux sous-positions 8451.21 à 8451.29 de toute sous-position à l'extérieur de ce groupe, sauf des numéros tarifaires 8451.90.11, 8451.90.12, 8451.90.21, 8451.90.22, 8451.90.31 ou 8451.90.32 ou de la sous-position 8537.10.

8451.30-8451.80

- (1) Un changement aux sous-positions 8451.30 à 8451.80 de toute autre position; ou
- (2) Un changement aux sous-positions 8451.30 à 8451.80 de la sous-position 8451.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8451.90

8451.90.11,
8451.90.21,
8451.90.31

Un changement aux numéros tarifaires 8451.90.11, 8451.90.21 ou 8451.90.31 de tout autre numéro tarifaire.

8451.90.12, 8451.90.22, 8451.90.32		Un changement aux numéros tarifaires 8451.90.12, 8451.90.22 ou 8451.90.32 de tout autre numéro tarifaire.
8451.90		Un changement à la sous-position 8451.90 de toute autre position.
8452.10-8452.30	(1)	Un changement aux sous-positions 8452.10 à 8452.30 de toute autre position; ou
	(2)	Un changement aux sous-positions 8452.10 à 8452.30 des sous-positions 8452.40 à 8452.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8452.40-8452.90		Un changement aux sous-positions 8452.40 à 8452.90 de toute autre position.
8453.10-8453.80	(1)	Un changement aux sous-positions 8453.10 à 8453.80 de toute autre position; ou
	(2)	Un changement aux sous-positions 8453.10 à 8453.80 de la sous-position 8453.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8453.90		Un changement à la sous-position 8453.90 de toute autre position.
8454.10-8454.30	(1)	Un changement aux sous-positions 8454.10 à 8454.30 de toute autre position; ou
	(2)	Un changement aux sous-positions 8454.10 à 8454.30 de la sous-position 8454.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8454.90		Un changement à la sous-position 8454.90 de toute autre position.

- 8455.10-8455.22 Un changement aux sous-positions 8455.10 à 8455.22 de toute sous-position à l'extérieur de ce groupe, sauf du numéro tarifaire 8455.90.10.
- 8455.30 (1) Un changement à la sous-position 8455.30 de toute autre position; ou
- (2) Un changement à la sous-position 8455.30 de la sous-position 8455.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8455.90 Un changement à la sous-position 8455.90 de toute autre position.
- 8456.10 Un changement à la sous-position 8456.10 de toute autre position, sauf de plus d'un des numéros suivants :
- les numéros tarifaires 8466.93.11 ou 8466.93.91,
 - la sous-position 8537.10,
 - la sous-position 9013.20.
- 8456.20-8456.90 Un changement aux sous-positions 8456.20 à 8456.90 de toute autre position, sauf de plus d'un des numéros suivants :
- les sous-positions 8413.50 à 8413.60,
 - les numéros tarifaires 8466.93.11 ou 8466.93.91,
 - les sous-positions 8501.32 ou 8501.52,
 - la sous-position 8537.10.
- 84.57 Un changement à la position 84.57 de toute autre position, sauf de la position 84.59 ou de plus d'un des numéros suivants :
- les sous-positions 8413.50 à 8413.60,
 - les numéros tarifaires 8466.93.11 ou 8466.93.91,
 - les sous-positions 8501.32 ou 8501.52,
 - la sous-position 8537.10.
- 8458.11 Un changement à la sous-position 8458.11 de toute autre position, sauf de plus d'un des numéros suivants :
- les sous-positions 8413.50 à 8413.60,
 - les numéros tarifaires 8466.93.11 ou 8466.93.91,
 - les sous-positions 8501.32 ou 8501.52,
 - la sous-position 8537.10.
- 8458.19 Un changement à la sous-position 8458.19 de toute autre position, sauf des numéros tarifaires 8466.93.11 ou 8466.93.91 ou des sous-positions 8501.32 ou 8501.52.

- 8458.91 Un changement à la sous-position 8458.91 de toute autre position, sauf de plus d'un des numéros suivants :
- les sous-positions 8413.50 à 8413.60,
 - les numéros tarifaires 8466.93.11 ou 8466.93.91,
 - les sous-positions 8501.32 ou 8501.52,
 - la sous-position 8537.10.
- 8458.99 Un changement à la sous-position 8458.99 de toute autre position, sauf des numéros tarifaires 8466.93.11 ou 8466.93.91 ou des sous-positions 8501.32 ou 8501.52.
- 8459.10 Un changement à la sous-position 8459.10 de toute autre position, sauf des numéros tarifaires 8466.93.11 ou 8466.93.91 ou des sous-positions 8501.32 ou 8501.52.
- 8459.21 (1) Un changement à la sous-position 8459.21 de toute autre position, sauf de plus d'un des numéros suivants :
- les sous-positions 8413.50 à 8413.60,
 - les numéros tarifaires 8466.93.11 ou 8466.93.91,
 - les sous-positions 8501.32 ou 8501.52,
 - la sous-position 8537.10; ou
- (2) Un changement à la sous-position 8459.21 de plus d'un des numéros suivants :
- les sous-positions 8413.50 à 8413.60,
 - les numéros tarifaires 8466.93.11 ou 8466.93.91,
 - les sous-positions 8501.32 ou 8501.52,
 - la sous-position 8537.10,
- qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8459.29 Un changement à la sous-position 8459.29 de toute autre position, sauf des numéros tarifaires 8466.93.11 ou 8466.93.91 ou des sous-positions 8501.32 ou 8501.52.
- 8459.31 (1) Un changement à la sous-position 8459.31 de toute autre position, sauf de plus d'un des numéros suivants :
- les sous-positions 8413.50 à 8413.60,
 - les numéros tarifaires 8466.93.11 ou 8466.93.91,
 - les sous-positions 8501.32 ou 8501.52,
 - la sous-position 8537.10; ou

- (2) Un changement à la sous-position 8459.31 de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- les numéros tarifaires 8466.93.11 ou 8466.93.91,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10,

qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8459.39

Un changement à la sous-position 8459.39 de toute autre position, sauf des numéros tarifaires 8466.93.11 ou 8466.93.91 ou des sous-positions 8501.32 ou 8501.52.

8459.40-8459.51

- (1) Un changement aux sous-positions 8459.40 à 8459.51 de toute autre position, sauf de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- les numéros tarifaires 8466.93.11 ou 8466.93.91,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10; ou

- (2) Un changement aux sous-positions 8459.40 à 8459.51 de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- les numéros tarifaires 8466.93.11 ou 8466.93.91,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10,

qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8459.59

Un changement à la sous-position 8459.59 de toute autre position, sauf des numéros tarifaires 8466.93.11 ou 8466.93.91 ou des sous-positions 8501.32 ou 8501.52.

8459.61

- (1) Un changement à la sous-position 8459.61 de toute autre position, sauf de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- les numéros tarifaires 8466.93.11 ou 8466.93.91,
- les sous-positions 8501.32 ou 8501.52,

- la sous-position 8537.10; ou

(2) Un changement à la sous-position 8459.61 de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- les numéros tarifaires 8466.93.11 ou 8466.93.91,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10,

qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8459.69

Un changement à la sous-position 8459.69 de toute autre position, sauf des numéros tarifaires 8466.93.11 ou 8466.93.91 ou des sous-positions 8501.32 ou 8501.52.

8459.70

8459.70.10

(1) Un changement au numéro tarifaire 8459.70.10 de toute autre position, sauf de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- les numéros tarifaires 8466.93.11 ou 8466.93.91,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10; ou

(2) Un changement au numéro tarifaire 8459.70.10 de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- les numéros tarifaires 8466.93.11 ou 8466.93.91,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10,

qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8459.70

Un changement à la sous-position 8459.70 de toute autre position, sauf des numéros tarifaires 8466.93.11 ou 8466.93.91 ou des sous-positions 8501.32 ou 8501.52.

8460.11

Un changement à la sous-position 8460.11 de toute autre position, sauf de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- les numéros tarifaires 8466.93.11 ou 8466.93.91,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10.

8460.19 Un changement à la sous-position 8460.19 de toute autre position, sauf des numéros tarifaires 8466.93.11 ou 8466.93.91 ou des sous-positions 8501.32 ou 8501.52.

8460.21 Un changement à la sous-position 8460.21 de toute autre position, sauf de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- les numéros tarifaires 8466.93.11 ou 8466.93.91,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10.

8460.29 Un changement à la sous-position 8460.29 de toute autre position, sauf des numéros tarifaires 8466.93.11 ou 8466.93.91 ou des sous-positions 8501.32 ou 8501.52.

8460.31 Un changement à la sous-position 8460.31 de toute autre position, sauf de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- les numéros tarifaires 8466.93.11 ou 8466.93.91,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10.

8460.39 Un changement à la sous-position 8460.39 de toute autre position, sauf des numéros tarifaires 8466.93.11 ou 8466.93.91 ou des sous-positions 8501.32 ou 8501.52.

8460.40

8460.40.10 Un changement au numéro tarifaire 8460.40.10 de toute autre position, sauf de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- les numéros tarifaires 8466.93.11 ou 8466.93.91,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10.

8460.40 Un changement à la sous-position 8460.40 de toute autre position, sauf des numéros tarifaires 8466.93.11 ou 8466.93.91 ou des sous-positions 8501.32 ou 8501.52.

8460.90

8460.90.11,
8460.90.91

Un changement aux numéros tarifaires 8460.90.11 ou 8460.90.91 de toute autre position, sauf de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- les numéros tarifaires 8466.93.11 ou 8466.93.91,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10.

8460.90

Un changement à la sous-position 8460.90 de toute autre position, sauf des numéros tarifaires 8466.93.11 ou 8466.93.91 ou de la sous-position 8501.32 ou 8501.52.

8461.10

8461.10.10

Un changement au numéro tarifaire 8461.10.10 de toute autre position, sauf de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- les numéros tarifaires 8466.93.11 ou 8466.93.91,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10.

8461.10

Un changement à la sous-position 8461.10 de toute autre position, sauf des numéros tarifaires 8466.93.11 ou 8466.93.91.

8461.20

8461.20.11,
8461.20.21

Un changement aux numéros tarifaires 8461.20.11 ou 8461.20.21 de toute autre position, sauf de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- les numéros tarifaires 8466.93.11 ou 8466.93.91,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10.

8461.20

Un changement à la sous-position 8461.20 de toute autre position, sauf des numéros tarifaires 8466.93.11 ou 8466.93.91.

8461.30

8461.30.10

Un changement au numéro tarifaire 8461.30.10 de toute autre position, sauf de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- les numéros tarifaires 8466.93.11 ou 8466.93.91,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10.

8461.30

Un changement à la sous-position 8461.30 de toute autre position, sauf des numéros tarifaires 8466.93.11 ou 8466.93.91.

8461.40

Un changement à la sous-position 8461.40 de toute autre position, sauf des numéros tarifaires 8466.93.11 ou 8466.93.91.

8461.50

8461.50.10

Un changement au numéro tarifaire 8461.50.10 de toute autre position, sauf de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- les numéros tarifaires 8466.93.11 ou 8466.93.91,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10.

8461.50

Un changement à la sous-position 8461.50 de toute autre position, sauf des numéros tarifaires 8466.93.11 ou 8466.93.91.

8461.90

8461.90.11

8461.90.91

Un changement aux numéros tarifaires 8461.90.11 ou 8461.90.91 de toute autre position, sauf de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- les numéros tarifaires 8466.93.11 ou 8466.93.91,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10.

8461.90

Un changement à la sous-position 8461.90 de toute autre position, sauf des numéros tarifaires 8466.93.11 ou 8466.93.91.

8462.10

Un changement à la sous-position 8462.10 de toute autre position, sauf des numéros tarifaires 8466.94.11, 8466.94.91 ou 8483.50.20.

8462.21

Un changement à la sous-position 8462.21 de toute autre position, sauf de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- les numéros tarifaires 8466.94.11 ou 8466.94.91,
- le numéro tarifaire 8483.50.20,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10.

8462.29

Un changement à la sous-position 8462.29 de toute autre position, sauf des numéros tarifaires 8466.94.11, 8466.94.91 ou 8483.50.20.

8462.31

Un changement à la sous-position 8462.31 de toute autre position, sauf de plus d'un des numéros suivants :

- les sous-positions 8413.50 à 8413.60,
- les numéros tarifaires 8466.94.11 ou 8466.94.91,
- le numéro tarifaire 8483.50.20,
- les sous-positions 8501.32 ou 8501.52,
- la sous-position 8537.10.

- 8462.39 Un changement à la sous-position 8462.39 de toute autre position, sauf des numéros tarifaires 8466.94.11, 8466.94.91 ou 8483.50.20.
- 8462.41 Un changement à la sous-position 8462.41 de toute autre position, sauf de plus d'un des numéros suivants :
- les sous-positions 8413.50 à 8413.60,
 - les numéros tarifaires 8466.94.11 ou 8466.94.91,
 - le numéro tarifaire 8483.50.20,
 - les sous-positions 8501.32 ou 8501.52,
 - la sous-position 8537.10.
- 8462.49 Un changement à la sous-position 8462.49 de toute autre position, sauf des numéros tarifaires 8466.94.11, 8466.94.91 ou 8483.50.20.
- 8462.91
- 8462.91.10 Un changement au numéro tarifaire 8462.91.10 de toute autre position, sauf de plus d'un des numéros suivants :
- les sous-positions 8413.50 à 8413.60,
 - les numéros tarifaires 8466.94.11 ou 8466.94.91,
 - le numéro tarifaire 8483.50.20,
 - les sous-positions 8501.32 ou 8501.52,
 - la sous-position 8537.10.
- 8462.91 Un changement à la sous-position 8462.91 de toute autre position, sauf des numéros tarifaires 8466.94.11, 8466.94.91 ou 8483.50.20.
- 8462.99
- 8462.99.10 Un changement au numéro tarifaire 8462.99.10 de toute autre position, sauf de plus d'un des numéros suivants :
- les sous-positions 8413.50 à 8413.60,
 - les numéros tarifaires 8466.94.11 ou 8466.94.91,
 - le numéro tarifaire 8483.50.20,
 - les sous-positions 8501.32 ou 8501.52,
 - la sous-position 8537.10.
- 8462.99 Un changement à la sous-position 8462.99 de toute autre position, sauf des numéros tarifaires 8466.94.11, 8466.94.91 ou 8483.50.20.
- 84.63 Un changement à la position 84.63 de toute autre position, sauf des numéros tarifaires 8466.94.11, 8466.94.91 ou 8483.50.20 ou des sous-positions 8501.32 ou 8501.52.
- 84.64 (1) Un changement à la position 84.64 de toute autre position, sauf de la sous-position 8466.91; ou

- (2) Un changement à la position 84.64 de la sous-position 8466.91, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 84.65 (1) Un changement à la position 84.65 de toute autre position, sauf de la sous-position 8466.92; ou
- (2) Un changement à la position 84.65 de la sous-position 8466.92, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 84.66 Un changement à la position 84.66 de toute autre position.
- 8467.11-8467.89 (1) Un changement aux sous-positions 8467.11 à 8467.89 de toute autre position; ou
- (2) Un changement aux sous-positions 8467.11 à 8467.89 des sous-positions 8467.91, 8467.92 ou 8467.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8467.91-8467.99 Un changement aux sous-positions 8467.91 à 8467.99 de toute autre position.
- 8468.10-8468.80 (1) Un changement aux sous-positions 8468.10 à 8468.80 de toute autre position; ou
- (2) Un changement aux sous-positions 8468.10 à 8468.80 de la sous-position 8468.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8468.90 Un changement à la sous-position 8468.90 de toute autre position.
- 84.69

- 8469.10.20 (1) Un changement au numéro tarifaire 8469.10.20 de toute autre position, sauf de la position 84.73; ou
- (2) Un changement au numéro tarifaire 8469.10.20 de la position 84.73, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
- 84.69 (1) Un changement à la position 84.69 de toute autre position, sauf de la position 84.73; ou
- (2) Un changement à la position 84.69 de la position 84.73, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 84.70 (1) Un changement à la position 84.70 de toute autre position, sauf de la position 84.73; ou
- (2) Un changement à la position 84.70 de la position 84.73, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8471.10 (1) Un changement à la sous-position 8471.10 de toute autre position, sauf de la position 84.73; ou
- (2) Un changement à la sous-position 8471.10 de la position 84.73, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8471.20-8471.91 Un changement aux sous-positions 8471.20 à 8471.91 de toute sous-position à l'extérieur de ce groupe.
- 8471.92
- 8471.92.21 Un changement au numéro tarifaire 8471.92.21 de tout autre numéro tarifaire, sauf des numéros tarifaires 8473.30.10, 8473.30.21 ou 8473.30.22.
- 8471.92.22 Un changement au numéro tarifaire 8471.92.22 de tout autre numéro tarifaire, sauf des numéros tarifaires 8473.30.21 ou 8473.30.22.

8471.92.23		Un changement au numéro tarifaire 8471.92.23 de tout autre numéro tarifaire, sauf des numéros tarifaires 8473.30.10, 8473.30.21 ou 8473.30.22.
8471.92.24		Un changement au numéro tarifaire 8471.92.24 de tout autre numéro tarifaire, sauf du numéro tarifaire 8473.30.10.
8471.92.25		Un changement au numéro tarifaire 8471.92.25 de tout autre numéro tarifaire, sauf du numéro tarifaire 8473.30.10.
8471.92.26		Un changement au numéro tarifaire 8471.92.26 de tout autre numéro tarifaire, sauf du numéro tarifaire 8473.30.10.
8471.92.31		Un changement au numéro tarifaire 8471.92.31 de tout autre sous-position, sauf de la sous-position 8540.30 ou du numéro tarifaire 8540.91.10.
8471.92		Un changement à la sous-position 8471.92 de toute autre sous-position.
8471.93		Un changement à la sous-position 8471.93 de toute autre sous-position.
8471.99		
8471.99.91		Un changement au numéro tarifaire 8471.99.91 de tout autre numéro tarifaire.
8471.99.92		Un changement au numéro tarifaire 8471.99.92 de tout autre numéro tarifaire.
8471.99.98		Un changement au numéro tarifaire 8471.99.98 de tout autre numéro tarifaire.
8471.99		Un changement à tout autre numéro tarifaire à l'intérieur de la sous-position 8471.99 des numéros tarifaires 8471.99.91, 8471.99.92 ou 8471.99.98 ou de toute autre sous-position.
84.72	(1)	Un changement à la position 84.72 de toute autre position, sauf de la position 84.73; ou
	(2)	Un changement à la position 84.72 de la position 84.73, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8473.10		
8473.10.91		Un changement au numéro tarifaire 8473.10.91 de toute autre position.
8473.10.92,		

- 8473.10.93 (1) Un changement aux numéros tarifaires 8473.10.92 ou 8473.10.93 de toute autre position; ou
- (2) Aucun changement nécessaire de la classification tarifaire aux numéros tarifaires 8473.10.92 ou 8473.10.93, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8473.21 (1) Un changement à la sous-position 8473.21 de toute autre position; ou
- (2) Aucun changement nécessaire de la classification tarifaire à la sous-position 8473.21, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8473.29 (1) Un changement à la sous-position 8473.29 de toute autre position; ou
- (2) Aucun changement nécessaire de la classification tarifaire à la sous-position 8473.29, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8473.30
- 8473.30.10 Un changement au numéro tarifaire 8473.30.10 de tout autre numéro tarifaire.
- 8473.30.21,
8473.30.22 Un changement aux numéros tarifaires 8473.30.21 ou 8473.30.22 de tout autre numéro tarifaire.
- 8473.30.23 Un changement au numéro tarifaire 8473.30.23 de tout autre numéro tarifaire.
- 8473.30 Un changement à la sous-position 8473.30 de toute autre position.
- 8473.40 (1) Un changement à la sous-position 8473.40 de toute autre position; ou
- (2) Aucun changement nécessaire de la classification tarifaire à la sous-position 8473.40, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8474.10-8474.80
 - (1) Un changement aux sous-positions 8474.10 à 8474.80 de toute autre position; ou
 - (2) Un changement aux sous-positions 8474.10 à 8474.80 de la sous-position 8474.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8474.90
 - (1) Un changement à la sous-position 8474.90 de toute autre position; ou
 - (2) Aucun changement nécessaire de la classification tarifaire à la sous-position 8474.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8475.10-8475.20
 - (1) Un changement aux sous-positions 8475.10 à 8475.20 de toute autre position; ou
 - (2) Un changement aux sous-positions 8475.10 à 8475.20 de la sous-position 8475.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8475.90
 - Un changement à la sous-position 8475.90 de toute autre position.
- 8476.11-8476.19
 - (1) Un changement aux sous-positions 8476.11 à 8476.19 de toute autre position; ou
 - (2) Un changement aux sous-positions 8476.11 à 8476.19 de la sous-position 8476.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

- 8476.90 Un changement à la sous-position 8476.90 de toute autre position.
- 8477.10 Un changement à la sous-position 8477.10 de toute autre sous-position, sauf des numéros tarifaires 8477.90.11 ou 8477.90.21 ou de plus d'un des numéros suivants :
- les numéros tarifaires 8477.90.12 ou 8477.90.22,
 - la sous-position 8537.10.
- 8477.20 Un changement à la sous-position 8477.20 de toute autre sous-position, sauf des numéros tarifaires 8477.90.11 ou 8477.90.21 ou de plus d'un des numéros suivants :
- les numéros tarifaires 8477.90.12 ou 8477.90.22,
 - la sous-position 8537.10.
- 8477.30 Un changement à la sous-position 8477.30 de toute autre sous-position, sauf des numéros tarifaires 8477.90.11 ou 8477.90.21 ou de plus d'un des numéros suivants :
- les numéros tarifaires 8477.90.13 ou 8477.90.23,
 - la sous-position 8537.10.
- 8477.40-8477.80 (1) Un changement aux sous-positions 8477.40 à 8477.80 de toute autre position; ou
- (2) Un changement aux sous-positions 8477.40 à 8477.80 de la sous-position 8477.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8477.90 Un changement à la sous-position 8477.90 de toute autre position.
- 8478.10 (1) Un changement à la sous-position 8478.10 de toute autre position; ou
- (2) Un changement à la sous-position 8478.10 de la sous-position 8478.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8478.90 Un changement à la sous-position 8478.90 de toute autre position.
- 8479.10-8479.81 (1) Un changement aux sous-positions 8479.10 à 8479.81 de toute autre position; ou

	(2)	Un changement aux sous-positions 8479.10 à 8479.81 de la sous-position 8479.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8479.82		
8479.82	(1)	Un changement à la sous-position 8479.82 de toute autre position; ou
	(2)	Un changement à la sous-position 8479.82 de la sous-position 8479.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8479.89		
8479.89.91		Un changement au numéro tarifaire 8479.89.91 de tout autre numéro tarifaire, sauf des numéros tarifaires 8479.90.61, 8479.90.62, 8479.90.63 ou 8479.90.64 ou de toute combinaison de ces numéros.
8479.89	(1)	Un changement à la sous-position 8479.89 de toute autre position; ou
	(2)	Un changement à la sous-position 8479.89 de la sous-position 8479.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8479.90		
8479.90.61		Un changement au numéro tarifaire 8479.90.61 de tout autre numéro tarifaire.
8479.90.62		Un changement au numéro tarifaire 8479.90.62 de tout autre numéro tarifaire.
8479.90.63		Un changement au numéro tarifaire 8479.90.63 de tout autre numéro tarifaire.
8479.90.64		Un changement au numéro tarifaire 8479.90.64 de tout autre numéro tarifaire.

8479.90		Un changement à la sous-position 8479.90 de toute autre position.
84.80		Un changement à la position 84.80 de toute autre position.
8481.10-8481.80	(1)	Un changement aux sous-positions 8481.10 à 8481.80 de toute autre position; ou
	(2)	Un changement aux sous-positions 8481.10 à 8481.80 de la sous-position 8481.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8481.90		Un changement à la sous-position 8481.90 de toute autre position.
8482.10-8482.80	(1)	Un changement aux sous-positions 8482.10 à 8482.80 de toute sous-position à l'extérieur de ce groupe, sauf des numéros tarifaires 8482.99.11 ou 8482.99.91; ou
	(2)	Un changement aux sous-positions 8482.10 à 8482.80, des numéros tarifaires 8482.99.11 ou 8482.99.91, qu'il y ait ou non également un changement de toute sous-position à l'extérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8482.91-8482.99		Un changement aux sous-positions 8482.91 à 8482.99 de toute autre position.
8483.10	(1)	Un changement à la sous-position 8483.10 de toute autre position; ou
	(2)	Un changement à la sous-position 8483.10 de la sous-position 8483.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8483.20	(1)	Un changement à la sous-position 8483.20 de toute autre sous-position, sauf des sous-positions 8482.10 à 8482.80, des numéros tarifaires 8482.99.11 ou 8482.99.91 ou de la sous-position 8483.90; ou
	(2)	Un changement à la sous-position 8483.20 des sous-positions 8482.10 à 8482.80, des numéros tarifaires 8482.99.11 ou 8482.99.91 ou de la sous-position 8483.90, qu'il y ait ou non également un changement de

toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

- | | |
|-----------------|--|
| 8483.30 | <ul style="list-style-type: none"> (1) Un changement à la sous-position 8483.30 de toute autre position; ou (2) Un changement à la sous-position 8483.30 de la sous-position 8483.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none"> a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée. |
| 8483.40-8483.60 | <ul style="list-style-type: none"> (1) Un changement aux sous-positions 8483.40 à 8483.60 de toute sous-position à l'extérieur de ce groupe, sauf des sous-positions 8482.10 à 8482.80, des numéros tarifaires 8482.99.11 ou 8482.99.91 ou de la sous-position 8483.90; ou (2) Un changement aux sous-positions 8483.40 à 8483.60 des sous-positions 8482.10 à 8482.80, des numéros tarifaires 8482.99.11 ou 8482.99.91 ou de la sous-position 8483.90, qu'il y ait ou non également un changement de toute sous-position à l'extérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à : <ul style="list-style-type: none"> a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée. |
| 8483.90 | Un changement à la sous-position 8483.90 de toute autre position. |
| 84.84-84.85 | Un changement aux positions 84.84 et 84.85 de toute autre position, y compris une autre position à l'intérieur de ce groupe. |

Chapitre 85

Machines, appareils et matériels électriques et leurs parties; appareils d'enregistrement ou de reproduction du son, appareils d'enregistrement ou de reproduction des images et du son en télévision, et parties et accessoires de ces appareils

Note 1 : *Au sens du présent chapitre, l'expression «assemblage de circuits imprimés» désigne un produit comportant au moins un circuit imprimé de la position 85.34, formé d'au moins un élément actif, avec ou sans éléments passifs. Au sens de la présente note, «éléments actifs» s'entend des diodes, transistors et autres dispositifs similaires à semiconducteurs, photosensibles ou non, de la position 85.41, et des circuits intégrés et micro-assemblages électroniques de la position 85.42.*

Note 2 :

Le numéro tarifaire 8517.90.31 couvre les parties suivantes des machines de facsimilés :

- a) *les ensembles de contrôle ou de commande, comprenant au moins deux des éléments suivants : assemblage de circuits imprimés, modem, disque dur ou lecteur de disquettes, clavier, interface pour l'utilisateur;*
- b) *les ensembles de modules optiques, comprenant au moins deux des éléments suivants : lampe optique, dispositif à transfert de charges et système optique approprié, lentilles, miroir;*
- c) *les ensembles d'imagerie laser, comprenant au moins deux des éléments suivants : courroie ou cylindre de réception des charges, réserve de vireur, module de développement, module de charge/décharge, module de nettoyage;*
- d) *les ensembles de marquage par jet d'encre, comprenant au moins deux des éléments suivants : tête d'impression thermique, distributeur d'encre, injecteur et réservoir, dispositif de chauffage de l'encre;*
- e) *les ensembles de transfert thermique, comprenant au moins deux des éléments suivants : tête d'impression thermique, module de nettoyage, rouleau débiteur ou récepteur;*
- f) *les ensembles d'imagerie ionographique, comprenant au moins deux des éléments suivants : unité de production et d'émission d'ions, unité d'apport d'air, assemblage de circuits imprimés, courroie ou cylindre de réception des charges, réserve de vireur, distributeur de vireur, réserve et distributeur de révélateur, module de développement, module de charge/décharge, module de nettoyage;*
- g) *les ensembles de fixation, comprenant au moins deux des éléments suivants : fixeur, rouleau presseur, élément chauffant, distributeur d'huile, module de nettoyage, commande électrique;*
- h) *les ensembles de transport du papier, comprenant au moins deux des éléments suivants : courroie de transport du papier, rouleau presseur, barre d'impression, chariot, rouleau tracteur, réserve de papier, plateau de sortie; ou*
- i) *les combinaisons des ensembles ci-dessus.*

Note 3 :

Au sens du présent chapitre :

- a) *l'expression «haute définition» dans le contexte des récepteurs de télévision et des tubes à rayons cathodiques porte sur les produits :*
 - (i) *dont le rapport d'image de l'écran est égal ou supérieur à 16/9, et*

(ii) *qui comportent un écran de visualisation pouvant afficher plus de 700 lignes de balayage; et*

b) *la diagonale de l'affichage vidéo est évaluée en mesurant la plus longue droite possible sur la portion visible de la surface de l'affichage vidéo.*

Note 4 : *Les numéros tarifaires 8529.90.38 ou 8529.90.39 couvrent les parties suivantes des téléviseurs (y compris les moniteurs vidéo et les projecteurs vidéo) :*

- a) *les systèmes de détection et d'amplification de fréquence vidéo intermédiaire (FI);*
- b) *les systèmes d'amplification et de traitement vidéo;*
- c) *les circuits de déviation et de synchronisation;*
- d) *les syntonisateurs et les systèmes de commande des syntonisateurs;*
- e) *les systèmes d'amplification et de détection audio.*

Note 5 : *Au sens du numéro tarifaire 8540.91.10, l'expression «ensemble de surface frontale» désigne*

- a) *pour ce qui est d'un tube image de télévision couleur à rayons cathodiques, un ensemble constitué d'un panneau de verre et d'une grille ou d'un masque perforé, fixés en vue de l'utilisation finale, pouvant s'intégrer à un tube image de télévision couleur à rayons cathodiques (y compris un tube à rayons cathodiques de moniteur vidéo ou de projecteur vidéo) et ayant subi le traitement chimique et physique nécessaire pour fixer des luminophores sur la surface de verre, avec une précision suffisante pour reproduire une image vidéo après excitation par un faisceau d'électrons;*
- b) *pour ce qui est d'un tube image de télévision monochrome à rayons cathodiques, un ensemble constitué d'un panneau de verre ou d'une enveloppe de verre, pouvant s'intégrer à un tube image de télévision monochrome à rayons cathodiques (y compris un tube à rayons cathodiques de moniteur vidéo ou de projecteur vidéo) et ayant subi le traitement chimique et physique nécessaire pour fixer des luminophores sur la surface de verre, avec une précision suffisante pour reproduire une image vidéo après excitation par un faisceau d'électrons.*

Note 6 : *L'origine d'un téléviseur combiné sera déterminée conformément à la règle qui s'appliquerait s'il s'agissait d'un simple téléviseur.*

85.01

- (1) Un changement à la position 85.01 de toute autre position, sauf des numéros tarifaires 8503.00.11 à 8503.00.19; ou
- (2) Un changement à la position 85.01 des numéros tarifaires 8503.00.11 à 8503.00.19, qu'il y ait ou non un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 85.02
- (1) Un changement à la position 85.02 de toute autre position, sauf les positions 84.06, 84.11, 85.01 ou 85.03; ou
 - (2) Un changement à la position 85.02 des positions 84.06, 84.11, 85.01 ou 85.03, qu'il y ait ou non un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 85.03
- Un changement à la position 85.03 de toute autre position.
- 8504.10-8505.34
- (1) Un changement aux sous-positions 8504.10 à 8504.34 de toute autre position; ou
 - (2) Un changement aux sous-positions 8504.10 à 8504.34 de la sous-position 8504.90, qu'il y ait ou non un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8504.40
- 8504.40.40
- Un changement au numéro tarifaire 8504.40.40 de toute autre sous-position.
- 8504.40.50
- Un changement au numéro tarifaire 8504.40.50 de toute autre sous-position, sauf des numéros tarifaires 8504.90.12, 8504.90.13, 8504.90.14, 8504.90.15, 8504.90.16 ou 8504.90.17.
- 8504.40
- (1) Un changement à la sous-position 8504.40 de toute autre position; ou
 - (2) Un changement à la sous-position 8504.40 de la sous-position 8504.90, qu'il y ait ou non un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8504.50
- (1) Un changement à la sous-position 8504.50 de toute autre position; ou

- (2) Un changement à la sous-position 8504.50 de la sous-position 8504.90, qu'il y ait ou non un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8504.90
- 8504.90.80 Un changement au numéro tarifaire 8504.90.80 de tout autre numéro tarifaire.
- 8504.90 Un changement à la sous-position 8504.90 de toute autre position.
- 8505.11-8505.30 (1) Un changement aux sous-positions 8505.11 à 8505.30 de toute autre position; ou
- (2) Un changement aux sous-positions 8505.11 à 8505.30 de la sous-position 8505.90, qu'il y ait ou non un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8505.90 Un changement à la sous-position 8505.90 de toute autre position.
- 8506.11-8506.20 (1) Un changement aux sous-positions 8506.11 à 8506.20 de toute autre position; ou
- (2) Un changement aux sous-positions 8506.11 à 8506.20 de la sous-position 8506.90, qu'il y ait ou non un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8506.90 Un changement à la sous-position 8506.90 de toute autre position.
- 8507.10-8507.80 (1) Un changement aux sous-positions 8507.10 à 8507.80 de toute autre position; ou
- (2) Un changement aux sous-positions 8507.10 à 8507.80 de la sous-position 8507.90, qu'il y ait ou non un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

- 8507.90 Un changement à la sous-position 8507.90 de toute autre position.
- 8508.10-8508.80 (1) Un changement aux sous-positions 8508.10 à 8508.80 de toute sous-position à l'extérieur de ce groupe, sauf de la position 85.01, du numéro tarifaire 8508.90.10; ou
- (2) Un changement aux sous-positions 8508.10 à 8508.80 de la position 85.01, du numéro tarifaire 8508.90.10, qu'il y ait ou non un changement de toute sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8508.90 Un changement à la sous-position 8508.90 de toute autre position.
- 8509.10-8509.40 (1) Un changement aux sous-positions 8509.10 à 8509.40 de toute sous-position à l'extérieur de ce groupe, sauf de la position 85.01, des numéros tarifaires 8509.90.11, 8509.90.21, 8509.90.31 ou 8509.90.41; ou
- (2) Un changement aux sous-positions 8509.10 à 8509.40 de la position 85.01, des numéros tarifaires 8509.90.11, 8509.90.21, 8509.90.31 ou 8509.90.41, qu'il y ait ou non également un changement de toute sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la valeur du coût net est utilisée.
- 8509.80 (1) Un changement à la sous-position 8509.80 de toute autre position; ou
- (2) Un changement à la sous-position 8509.80 de la sous-position 8509.90, qu'il y ait ou non un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8509.90 Un changement à la sous-position 8509.90 de toute autre position.
- 8510.10-8510.20 (1) Un changement aux sous-positions 8510.10 à 8510.20 de toute autre position; ou
- (2) Un changement aux sous-positions 8510.10 à 8510.20 de la sous-position 8510.90, qu'il y ait ou non un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8510.90 Un changement à la sous-position 8510.90 de toute autre position.
- 8511.10-8511.80 (1) Un changement aux sous-positions 8511.10 à 8511.80 de toute autre position; ou
- (2) Un changement aux sous-positions 8511.10 à 8511.80 de la sous-position 8511.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8511.90 Un changement à la sous-position 8511.90 de toute autre position.
- 8512.10-8512.40 (1) Un changement aux sous-positions 8512.10 à 8512.40 de toute autre position; ou
- (2) Un changement aux sous-positions 8512.10 à 8512.40 de la sous-position 8512.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8512.90 Un changement à la sous-position 8512.90 de toute autre position.
- 8513.10 (1) Un changement à la sous-position 8513.10 de toute autre position; ou
- (2) Un changement à la sous-position 8513.10 de la sous-position 8513.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8513.90 Un changement à la sous-position 8513.90 de toute autre position.
- 8514.10-8514.40 (1) Un changement aux sous-positions 8514.10 à 8514.40 de toute autre position; ou
- (2) Un changement aux sous-positions 8514.10 à 8514.40 de la sous-position 8514.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8514.90 Un changement à la sous-position 8514.90 de toute autre position.
- 8515.11-8515.80 (1) Un changement aux sous-positions 8515.11 à 8515.80 de toute autre position; ou
- (2) Un changement aux sous-positions 8515.11 à 8515.80 de la sous-position 8515.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8515.90 Un changement à la sous-position 8515.90 de toute autre position.
- 8516.10-8516.29 (1) Un changement aux sous-positions 8516.10 à 8516.29 de la sous-position 8516.80 ou de toute autre position; ou
- (2) Un changement aux sous-positions 8516.10 à 8516.29 de la sous-position 8516.90, qu'il y ait ou non également un changement de la sous-position 8516.80 ou de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8516.31 Un changement à la sous-position 8516.31 de toute autre sous-position, sauf de la sous-position 8516.80 ou de la position 85.01.
- 8516.32 (1) Un changement à la sous-position 8516.32 de la sous-position 8516.80 ou de toute autre position; ou
- (2) Un changement à la sous-position 8516.32 de la sous-position 8516.90, qu'il y ait ou non également un changement de la sous-position 8516.80 ou de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8516.33 Un changement à la sous-position 8516.33 de toute autre sous-position, sauf de la position 85.01, de la sous-position 8516.80 ou du numéro tarifaire 8516.90.21.

8516.40		Un changement à la sous-position 8516.40 de toute autre sous-position, sauf de la position 84.02, de la sous-position 8481.40 ou du numéro tarifaire 8516.90.71.
8516.50		Un changement à la sous-position 8516.50 de toute autre sous-position sauf des numéros tarifaires 8516.90.41 ou 8516.90.42.
8516.60		
8516.60.20		Un changement au numéro tarifaire 8516.60.20 de tout autre numéro tarifaire, sauf des numéros tarifaires 8516.90.51, 8516.90.52, 8516.90.53, 8537.10.11, 8537.10.19, 8537.10.41 ou 8537.10.49.
8516.60	(1)	Un changement à la sous-position 8516.60 de la sous-position 8516.80 ou de toute autre position; ou
	(2)	Un changement à la sous-position 8516.60 de la sous-position 8516.90, qu'il y ait ou non également un changement de la sous-position 8516.80 ou de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8516.71	(1)	Un changement à la sous-position 8516.71 de la sous-position 8516.80 ou de toute autre position; ou
	(2)	Un changement à la sous-position 8516.71 de la sous-position 8516.90, qu'il y ait ou non également un changement de la sous-position 8516.80 ou de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8516.72	(1)	Un changement à la sous-position 8516.72 de toute autre sous-position, sauf du numéro tarifaire 8516.90.61 ou de la sous-position 9032.10; ou
	(2)	Un changement à la sous-position 8516.72 du numéro tarifaire 8516.90.61 ou de la sous-position 9032.10, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8516.79	(1)	Un changement à la sous-position 8516.79 de la sous-position 8516.80 ou de toute autre position; ou

- (2) Un changement à la sous-position 8516.79 de la sous-position 8516.90, qu'il y ait ou non également un changement de la sous-position 8516.80 ou de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8516.80 (1) Un changement à la sous-position 8516.80 de toute autre position; ou
- (2) Un changement à la sous-position 8516.80 de la sous-position 8516.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8516.90
- 8516.90.41 Un changement au numéro tarifaire 8516.90.41 de tout autre numéro tarifaire.
- 8516.90.42 Un changement au numéro tarifaire 8516.90.42 de tout autre numéro tarifaire.
- 8516.90.51 Un changement au numéro tarifaire 8516.90.51 de tout autre numéro tarifaire.
- 8516.90.52 Un changement au numéro tarifaire 8516.90.52 de tout autre numéro tarifaire.
- 8516.90.53 Un changement au numéro tarifaire 8516.90.53 de tout autre numéro tarifaire.
- 8516.90 Un changement à la sous-position 8516.90 de toute autre position.
- 8517.10 Un changement à la sous-position 8517.10 de toute autre sous-position, sauf des numéros tarifaires 8517.90.11 ou 8517.90.12, 8517.90.13, 8517.90.14 ou 8517.90.41.
- 8517.20-8517.30 Un changement aux sous-positions 8517.20 à 8517.30 de toute autre sous-position, y compris toute autre sous-position dans ce groupe, à la condition que, relativement aux assemblages de circuits imprimés (ACI) des numéros tarifaires 8473.30.21, 8473.30.22, 8517.90.11, 8517.90.12, 8517.90.13, 8517.90.14, 8517.90.43 ou 8517.90.44:
- a) sous réserve de l'alinéa b), pour chaque multiple de 9 ACI, ou toute portion de cette quantité, qui est contenu dans le produit, un ACI seulement soit non originaire, et

- b) si le produit contient moins de 3 ACI, tous les ACI soient des ACI originaires.

8517.40

8517.40.91

Un changement au numéro tarifaire 8517.40.91 de toute autre sous-position, à la condition que, relativement aux assemblages de circuits imprimés (ACI) des numéros tarifaires 8473.30.21, 8473.30.22, 8517.90.11, 8517.90.12, 8517.90.13, 8517.90.14, 8517.90.43 ou 8517.90.44 :

- a) sous réserve de l'alinéa b), pour chaque multiple de 9 ACI, ou toute portion de cette quantité, qui est contenu dans le produit, un ACI seulement soit non originaire, et
- b) si le produit contient moins de 3 ACI, tous les ACI soient des ACI originaires.

8517.40

Un changement à la sous-position 8517.40 de toute autre sous-position.

8517.81

Un changement à la sous-position 8517.81 de toute autre sous-position, à la condition que, relativement aux assemblages de circuits imprimés (ACI) des numéros tarifaires 8473.30.21, 8473.30.22, 8517.90.11, 8517.90.12, 8517.90.13, 8517.90.14, 8517.90.43 ou 8517.90.44:

- a) sous réserve de l'alinéa b), pour chaque multiple de 9 ACI, ou toute portion de cette quantité, qui est contenu dans le produit, un ACI seulement soit non originaire, et
- b) si le produit contient moins de 3 ACI, tous les ACI soient des ACI originaires.

8517.82

8517.82.10

Un changement au numéro tarifaire 8517.82.10 de tout autre numéro tarifaire, sauf du numéro tarifaire 8517.90.31.

8517.82

Un changement à la sous-position 8517.82 de toute autre sous-position.

8517.90

8517.90.11,
8517.90.12,
8517.90.13,
8517.90.14

Un changement aux numéros tarifaires 8517.90.11, 8517.90.12, 8517.90.13 ou 8517.90.14 de tout autre numéro tarifaire.

8517.90.21,
8517.90.22,
8517.90.23,
8517.90.24

Un changement aux numéros tarifaires 8517.90.21, 8517.90.22, 8517.90.23 ou 8517.90.24 de tout autre numéro tarifaire.

8517.90.31		Un changement au numéro tarifaire 8517.90.31 de tout autre numéro tarifaire.
8517.90.41		Un changement au numéro tarifaire 8517.90.41 de tout autre numéro tarifaire, sauf des numéros tarifaires 8517.90.11, 8517.90.12, 8517.90.13 ou 8517.90.14.
8517.90.42, 8517.90.45, 8517.90.46		Un changement aux numéros tarifaires 8517.90.42, 8517.90.45 ou 8517.90.46 de tout autre numéro tarifaire.
8517.90.43, 8517.90.44		Un changement aux numéros tarifaires 8517.90.43 ou 8517.90.44 de tout autre numéro tarifaire, à la condition que, relativement aux assemblages de circuits imprimés (ACI) des numéros tarifaires 8473.30.21, 8473.30.22, 8517.90.11, 8517.90.12, 8517.90.13, 8517.90.14, 8517.90.42, 8517.90.45 ou 8517.90.46: a) sous réserve de l'alinéa b), pour chaque multiple de 9 ACI, ou toute portion de cette quantité, qui est contenu dans le produit, un ACI seulement soit non originaire, et b) si le produit contient moins de 3 ACI, tous les ACI soient des ACI originaires.
8517.90.91, 8517.90.92, 8517.90.93		Un changement aux numéros tarifaires 8517.90.91, 8517.90.92 ou 8517.90.93 des numéros tarifaires 8517.90.21, 8517.90.22, 8517.90.23 ou 8517.90.24 ou de toute autre position.
8517.90		Un changement à la sous-position 8517.90 de toute autre position.
8518.10-8518.21	(1)	Un changement aux sous-positions 8518.10 à 8518.21 de toute autre position; ou
	(2)	Un changement aux sous-positions 8518.10 à 8518.21 de la sous-position 8518.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
8518.22	(1)	Un changement à la sous-position 8518.22 de toute autre position; ou
	(2)	Un changement à la sous-position 8518.22 des sous-positions 8518.29 ou 8518.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8518.29
- (1) Un changement à la sous-position 8518.29 de toute autre position; ou
 - (2) Un changement à la sous-position 8518.29 de la sous-position 8518.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8518.30
- 8518.30.10
- Un changement au numéro tarifaire 8518.30.10 de tout autre numéro tarifaire.
- 8518.30
- (1) Un changement à la sous-position 8518.30 de toute autre position; ou
 - (2) Un changement à la sous-position 8518.30 de la sous-position 8518.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8518.40-8518.50
- (1) Un changement aux sous-positions 8518.40 à 8518.50 de toute autre position; ou
 - (2) Un changement aux sous-positions 8518.40 à 8518.50 de la sous-position 8518.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8518.90
- Un changement à la sous-position 8518.90 de toute autre position.
- 8519.10-8519.99
- Un changement aux sous-positions 8519.10 à 8519.99 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe, sauf des numéros tarifaires 8522.90.31, 8522.90.32 ou 8522.90.39.
- 8520.10-8520.90
- Un changement aux sous-positions 8520.10 à 8520.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe, sauf des numéros tarifaires 8522.90.31, 8522.90.32, 8522.90.33, 8522.90.34 ou 8522.90.39.

- 8521.10-8521.90 Un changement aux sous-positions 8521.10 à 8521.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe, sauf des numéros tarifaires 8522.90.31, 8522.90.32, 8522.90.34, 8522.90.35 ou 8522.90.39.
- 85.22 Un changement à la position 85.22 de toute autre position.
- 85.23-85.24 Un changement aux positions 85.23 et 85.24 de toute autre position, y compris une autre position à l'intérieur de ce groupe.
- 8525.10-8525.20 Un changement aux sous-positions 8525.10 à 8525.20 de toute sous-position à l'extérieur de ce groupe, à la condition que, relativement aux assemblages de circuits imprimés (ACI) des numéros tarifaires 8529.90.11, 8529.90.12, 8529.90.13 ou 8529.90.14 :
- a) sous réserve de l'alinéa b), pour chaque multiple de 9ACI, ou toute portion de cette quantité, qui est contenu dans le produit, un ACI seulement soit non originaire, et
 - b) si le produit contient moins de 3 ACI, tous les ACI soient des ACI originaires.
- 8525.30
- 8525.30.11,
8525.30.21 Un changement aux numéros tarifaires 8525.30.11 ou 8525.30.21 de tout autre numéro tarifaire, sauf des numéros tarifaires 8525.30.12 ou 8525.30.22.
- 8525.30 Un changement à la sous-position 8525.30 de toute autre sous-position, sauf des numéros tarifaires 8529.90.11, 8529.90.12, 8529.90.13, 8529.90.14.
- 8526.10 Un changement à la sous-position 8526.10 de toute autre sous-position, sauf de la sous-position 8525.20, du numéro tarifaire 8529.90.20 ou de plus d'un des numéros suivants :
- tableaux d'affichage visés aux sous-positions 8471.92 ou 8529.90, comportant un tube à rayons cathodiques, ou écran plat ou autres tableaux d'affichage,
 - la sous-position 8529.10,
 - les numéros tarifaires 8529.90.11, 8529.90.12, 8529.90.13 ou 8529.90.14.
- 8526.91-8526.92
- (1) Un changement aux sous-positions 8526.91 et 8526.92 de toute autre position, sauf de la position 85.29; ou
 - (2) Un changement aux sous-positions 8526.91 et 8526.92 de la position 85.29, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8527.11-8527.39

Un changement aux sous-positions 8527.11 à 8527.39 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe, sauf des numéros tarifaires 8529.90.11, 8529.90.12, 8529.90.13 ou 8529.90.14.

8527.90

Un changement à la sous-position 8527.90 de toute autre sous-position, à la condition que, relativement aux assemblages de circuits imprimés (ACI) des numéros tarifaires 8529.90.11, 8529.90.12, 8529.90.13 ou 8529.90.14 :

- a) sous réserve de l'alinéa b), pour chaque multiple de 9 ACI, ou toute portion de cette quantité, qui est contenu dans le produit, un ACI seulement soit non originaire, et
- b) si le produit contient moins de 3 ACI, tous les ACI soient des ACI originaires.

8528.10

8528.10.11,
8528.10.12,
8528.10.18,
8528.10.19

Un changement aux numéros tarifaires 8528.10.11, 8528.10.12, 8528.10.18 ou 8528.10.19 de toute autre position, sauf des numéros tarifaires 8529.90.31 ou 8529.90.32.

8528.10.21,
8528.10.31,
8528.10.41,
8528.10.51

Un changement aux numéros tarifaires 8528.10.21, 8528.10.31, 8528.10.41 ou 8528.10.51 de toute autre position, sauf des numéros tarifaires 8529.90.11, 8529.90.12, 8529.90.13, 8529.90.14, 8529.90.31, 8529.90.32, 8529.90.38 ou 8529.90.39.

8528.10.22,
8528.10.32,
8528.10.42,
8528.10.52

Un changement aux numéros tarifaires 8528.10.22, 8528.10.32, 8528.10.42 ou 8528.10.52 des numéros tarifaires 8528.10.11, 8528.10.12, 8528.10.18 ou 8528.10.19 ou de toute autre position, sauf du numéro tarifaire 8540.11.22 ou de plus d'un des numéros suivants :

- le numéro tarifaire 7011.20.10,
- le numéro tarifaire 8540.91.10.

Note : *À compter du 1^{er} janvier 1999, la règle d'origine ci-dessus relative aux numéros tarifaires 8528.10.22, 8528.10.32, 8528.10.42, 8528.10.52 sera remplacée par ce qui suit :*

8528.10.22,
8528.10.32,
8528.10.42,
8528.10.52

Un changement aux numéros tarifaires 8528.10.22, 8528.10.32, 8528.10.42 ou 8528.10.52 de toute autre position, sauf des numéros tarifaires 8529.90.31, 8529.90.32 ou 8540.11.22 ou de plus d'un des numéros suivants :

- le numéro tarifaire 7011.20.10,
- le numéro tarifaire 8540.91.10.

8528.10.23,
8528.10.33,
8528.10.43,
8528.10.53

(1) Un changement aux numéros tarifaires 8528.10.23, 8528.10.33, 8528.10.43 ou 8528.10.53 des numéros tarifaires 8528.10.11, 8528.10.12, 8528.10.18 ou 8528.10.19 ou de toute autre position, sauf des numéros tarifaires 8540.11.11, 8540.11.12 ou 8540.91.10. De plus, la moitié seulement des semi-conducteurs du numéro tarifaire 8542.11.10 utilisés dans le composant du récepteur de télévision pourront être non originaires; ou

(2) Un changement aux numéros tarifaires 8528.10.23, 8528.10.33, 8528.10.43 ou 8528.10.53 des numéros tarifaires 8528.10.11, 8528.10.12, 8528.10.18 ou 8528.10.19 ou de toute autre position, sauf des numéros tarifaires 8540.11.11, 8540.11.12 ou 8540.91.10. De plus, la teneur en valeur régionale ne doit pas être inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8528.10.24,
8528.10.34,
8528.10.44,
8528.10.54

Un changement aux numéros tarifaires 8528.10.24, 8528.10.34, 8528.10.44 ou 8528.10.54 des numéros tarifaires 8528.10.11, 8528.10.12, 8528.10.18 ou 8528.10.19 ou de toute autre position, sauf du numéro tarifaire 8540.12.90 ou de plus d'un des numéros suivants :

- le numéro tarifaire 7011.20.10,
- le numéro tarifaire 8540.91.10.

8528.10.25,
8528.10.35,
8528.10.45,
8528.10.55

(1) Un changement aux numéros tarifaires 8528.10.25, 8528.10.35, 8528.10.45 ou 8528.10.55 des numéros tarifaires 8528.10.11, 8528.10.12, 8528.10.18 ou 8528.10.19 ou de toute autre position, sauf des numéros tarifaires

8540.12.10 ou 8540.91.10. De plus, la moitié seulement du nombre de semiconducteurs du numéro tarifaire 8542.11.10 utilisés dans le composant du récepteur de télévision, pourront être non originaires, ou

- (2) Un changement aux numéros tarifaires 8528.10.25, 8528.10.35, 8528.10.45 ou 8528.10.55 des numéros tarifaires 8528.10.11, 8528.10.12, 8528.10.18 ou 8528.10.19 ou de toute autre position, sauf des numéros tarifaires 8540.12.10 ou 8540.91.10. De plus, la teneur en valeur régionale ne doit pas être inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8528.10.26,
8528.10.36,
8528.10.46,
8528.10.56

Un changement aux numéros tarifaires 8528.10.26, 8528.10.36, 8528.10.46 ou 8528.10.56 des numéros tarifaires 8528.10.11, 8528.10.12, 8528.10.18 ou 8528.10.19 ou de toute autre position, sauf du numéro tarifaire 8529.90.40.

8528.10

Un changement à la sous-position 8528.10 des numéros tarifaires 8528.10.11, 8528.10.12, 8528.10.18 ou 8528.10.19 ou de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8528.20

Un changement à la sous-position 8528.20 de toute autre position, à la condition que, relativement aux assemblages de circuits imprimés (ACI) des numéros tarifaires 8529.90.11, 8529.90.12, 8529.90.13, 8529.90.14, 8529.90.38 ou 8529.90.39 :

- a) sous réserve de l'alinéa b), pour chaque multiple de 9 ACI, ou toute portion de cette quantité, qui est contenu dans le produit, un ACI seulement soit non originaire, et
- b) si le produit contient moins de 3 ACI, tous les ACI soient des ACI originaires.

8529.10

Un changement à la sous-position 8529.10 de toute autre position.

8529.90

8529.90.11,
8529.90.12,
8529.90.13,
8529.90.14

Un changement aux numéros tarifaires 8529.90.11, 8529.90.12, 8529.90.13 ou 8529.90.14 de tout autre numéro tarifaire.

8529.90.20		Un changement au numéro tarifaire 8529.90.20 de tout autre numéro tarifaire.
8529.90.31, 8529.90.32		Un changement aux numéros tarifaires 8529.90.31 ou 8529.90.32 de tout autre numéro tarifaire.
8529.90.38, 8529.90.39		Un changement aux numéros tarifaires 8529.90.38 ou 8529.90.39 de tout autre numéro tarifaire.
8529.90.40		Un changement au numéro tarifaire 8529.90.40 de tout autre numéro tarifaire.
8529.90.51, 8529.90.52, 8529.90.53, 8529.90.54		Un changement aux numéros tarifaires 8529.90.51, 8529.90.52, 8529.90.53 ou 8529.90.54 de tout autre numéro tarifaire.
8529.90.60	(1)	Un changement au numéro tarifaire 8529.90.60 de toute autre position; ou
	(2)	Aucun changement nécessaire de la classification tarifaire au numéro tarifaire 8529.90.60 à la condition que la teneur en valeur régionale ne soit pas inférieure à:
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8529.90		Un changement à la sous-position 8529.90 de toute autre position.
8530.10-8530.80	(1)	Un changement aux sous-positions 8530.10 à 8530.80 de toute autre position; ou
	(2)	Un changement aux sous-positions 8530.10 à 8530.80 de la sous-position 8530.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8530.90		Un changement à la sous-position 8530.90 de toute autre position.
8531.10		Un changement à la sous-position 8531.10 de toute autre sous-position, sauf des numéros tarifaires 8531.90.11 ou 8531.90.21.
8531.20	(1)	Un changement à la sous-position 8531.20 de toute autre position; ou

	(2)	Un changement à la sous-position 8531.20 de la sous-position 8531.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8531.80	(1)	Un changement à la sous-position 8531.80 de toute autre position; ou
	(2)	Un changement à la sous-position 8531.80 de la sous-position 8531.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8531.90		Un changement à la sous-position 8531.90 de toute autre position.
8532.10	(1)	Un changement à la sous-position 8532.10 de toute autre position; ou
	(2)	Un changement à la sous-position 8532.10 de la sous-position 8532.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
8532.21-8532.30		Un changement aux sous-positions 8532.21 à 8532.30 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
8532.90		Un changement à la sous-position 8532.90 de toute autre position.
8533.10-8533.39		Un changement aux sous-positions 8533.10 à 8533.39 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
8533.40		Un changement à la sous-position 8533.40 de toute autre sous-position, sauf du numéro tarifaire 8533.90.11.
8533.90		Un changement à la sous-position 8533.90 de toute autre position.
85.34		Un changement à la position 85.34 de toute autre position.
85.35		
8535.90.30	(1)	Un changement au numéro tarifaire 8535.90.30 de tout autre numéro tarifaire, sauf du numéro tarifaire 8538.90.20; ou

- (2) Un changement au numéro tarifaire 8535.90.30 du numéro tarifaire 8538.90.20, qu'il y ait ou non également un changement de tout autre numéro tarifaire, à la condition que la teneur en valeur régionale ne soit pas inférieure à:
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 85.35 (1) Un changement à la position 85.35 de toute autre position, sauf des numéros tarifaires 8538.90.30 ou 8538.90.60; ou
- (2) Un changement à la position 85.35 des numéros tarifaires 8538.90.30 ou 8538.90.60, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 85.36
- 8536.30.12 (1) Un changement au numéro tarifaire 8536.30.12 de tout autre numéro tarifaire, sauf du numéro tarifaire 8538.90.20; ou
- (2) Un changement au numéro tarifaire 8536.30.12 du numéro tarifaire 8538.90.20, qu'il y ait ou non également un changement de tout autre numéro tarifaire, à la condition que la teneur en valeur régionale ne soit pas inférieure à:
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8536.50.21,
8536.50.29 (1) Un changement aux numéros tarifaires 8536.50.21 ou 8536.50.29 de tout autre numéro tarifaire, sauf du numéro tarifaire 8538.90.20; ou
- (2) Un changement aux numéros tarifaires 8536.50.21 ou 8536.50.29 du numéro tarifaire 8538.90.20, qu'il y ait ou non également un changement de tout autre numéro tarifaire, à la condition que la teneur en valeur régionale ne soit pas inférieure à:
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 85.36 (1) Un changement à la position 85.36 de toute autre position, sauf des numéros tarifaires 8538.90.30 ou 8538.90.60; ou

- (2) Un changement à la position 85.36 des numéros tarifaires 8538.90.30 ou 8538.90.60, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 85.37 (1) Un changement à la position 85.37 de toute autre position, sauf des numéros tarifaires 8538.90.30 ou 8538.90.60; ou
- (2) Un changement à la position 85.37 des numéros tarifaires 8538.90.30 ou 8538.90.60, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 85.38 Un changement à la position 85.38 de toute autre position.
- 8539.10-8539.40 (1) Un changement aux sous-positions 8539.10 à 8539.40 de toute autre position; ou
- (2) Un changement aux sous-positions 8539.10 à 8539.40 de la sous-position 8539.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8539.90 Un changement à la sous-position 8539.90 de toute autre position.
- 8540.11
- 8540.11.11 Un changement au numéro tarifaire 8540.11.11 de toute autre sous-position, sauf du numéro tarifaire 8540.91.10.
- 8540.11.12 Un changement au numéro tarifaire 8540.11.12 de toute autre sous-position, sauf du numéro tarifaire 8540.91.10.
- 8540.11.21 Un changement au numéro tarifaire 8540.11.21 de toute autre sous-position, sauf de plus d'un des numéros suivants :
- le numéro tarifaire 7011.20.10,
 - le numéro tarifaire 8540.91.10.

- 8540.11.22 Un changement au numéro tarifaire 8540.11.22 de toute autre sous-position, sauf de plus d'un des numéros suivants :
- le numéro tarifaire 7011.20.10,
 - le numéro tarifaire 8540.91.10.
- 8540.11 (1) Un changement à la sous-position 8540.11 de toute autre position; ou
- (2) Un changement à la sous-position 8540.11 de la sous-position 8540.91, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8540.12
- 8540.12.10 Un changement au numéro tarifaire 8540.12.10 de toute autre sous-position, sauf du numéro tarifaire 8540.91.10.
- 8540.12.90 Note : *Pour un produit visé au numéro tarifaire 8540.12.90 comportant un panneau de verre visé à l'alinéa b) de la note 5 du chapitre 85 et un cône de verre visé au numéro tarifaire 7011.20.1 :*
- Un changement au numéro tarifaire 8540.12.90 de toute autre sous-position, sauf de plus d'un des numéros suivants :
- le numéro tarifaire 7011.20.10,
 - le numéro tarifaire 8540.91.10.
- Note : *Pour un produit visé au numéro tarifaire 8540.12.90 comportant une enveloppe de verre visée à l'alinéa b) de la note 5 du chapitre 85 :*
- Un changement au numéro tarifaire 8540.12.90 de toute autre sous-position, sauf du numéro tarifaire 8540.91.10.
- 8540.12 (1) Un changement à la sous-position 8540.12 de toute autre position; ou
- (2) Un changement à la sous-position 8540.12 de la sous-position 8540.91, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8540.20 (1) Un changement à la sous-position 8540.20 de toute autre position; ou
- (2) Un changement à la sous-position 8540.20 des sous-positions 8540.91 à 8540.99, qu'il y ait ou non également un changement de toute autre

position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8540.30 Un changement à la sous-position 8540.30 de toute autre sous-position, sauf du numéro tarifaire 8540.91.10.

8540.41-8540.49 Un changement aux sous-positions 8540.41 à 8540.49 de toute sous-position à l'extérieur de ce groupe, sauf du numéro tarifaire 8540.99.10.

8540.81-8540.89 Un changement aux sous-positions 8540.81 à 8540.89 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.

8540.91

8540.91.10 Un changement au numéro tarifaire 8540.91.10 de tout autre numéro tarifaire.

8540.91 Un changement à la sous-position 8540.91 de toute autre position.

8540.99

8540.99.10 Un changement au numéro tarifaire 8540.99.10 de tout autre numéro tarifaire.

8540.99 Un changement à la sous-position 8540.99 de toute autre position.

85.41-85.42 Note:

Nonobstant l'article 16 (Réexpédition) du présent règlement, le produit des sous-positions 8541.10 à 8541.60 ou 8542.11 à 8542.80 admissible comme étant un produit originaire aux termes de la règle ci-dessous peut faire l'objet d'une production complémentaire à l'extérieur du territoire des pays ALÉNA et, lorsqu'importé dans le territoire d'un pays ALÉNA, est originaire du territoire d'un pays ALÉNA à la condition que cette production complémentaire n'a pas entraîné un changement à une sous-position à l'extérieur de ce groupe.

Un changement aux sous-positions 8541.10 à 8542.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.

- 8543.10-8543.30
- (1) Un changement aux sous-positions 8543.10 à 8543.30 de toute autre position; ou
 - (2) Un changement aux sous-positions 8543.10 à 8543.30 de la sous-position 8543.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8543.80

8543.80.60

- (1) Un changement au numéro tarifaire 8543.80.60 de toute autre sous-position, sauf de la sous-position 8504.40 ou des numéros tarifaires 8543.90.11, 8543.90.12, 8543.90.13 ou 8543.90.14; ou
- (2) Un changement au numéro tarifaire 8543.80.60 de la sous-position 8504.40 ou des numéros tarifaires 8543.90.11, 8543.90.12, 8543.90.13 ou 8543.90.14, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à:
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8543.80

- (1) Un changement à la sous-position 8543.80 de toute autre position; ou
- (2) Un changement à la sous-position 8543.80 de la sous-position 8543.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8543.90

Un changement à la sous-position 8543.90 de toute autre position.

8544.11-8544.60

- (1) Un changement aux sous-positions 8544.11 à 8544.60 de toute sous-position à l'extérieur de ce groupe, sauf des positions 74.08, 74.13, 76.05 ou 76.14; ou
- (2) Un changement aux sous-positions 8544.11 à 8544.60 des positions 74.08, 74.13, 76.05 ou 76.14, qu'il y ait ou non également un changement de toute autre sous-position, y compris une autre sous-position comprise entre les sous-positions 8544.11 à 8544.60, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8544.70

- (1) Un changement à la sous-position 8544.70 de toute autre sous-position, sauf des positions 70.02 ou 90.01; ou
- (2) Un changement à la sous-position 8544.70 des positions 70.02 ou 90.01, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

85.45-85.48

Un changement aux positions 85.45 à 85.48 de toute autre position, y compris d'une autre position à l'intérieur de ce groupe.

SECTION XVII

MATÉRIEL DE TRANSPORT (CHAPITRES 86-89)

Chapitre 86

Véhicules et matériel pour voies ferrées ou similaires et leurs parties; appareils mécaniques (y compris électromécaniques) de signalisation pour voies de communication

86.01-86.06

- (1) Un changement aux positions 86.01 à 86.06 de toute autre position, y compris une autre position à l'intérieur de ce groupe, sauf de la position 86.07; ou
- (2) Un changement aux sous-positions 86.01 à 86.06 de la position 86.07, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode de coût net est utilisée.

8607.11-8607.12

Un changement aux sous-positions 8607.11 à 8607.12 de toute autre position.

8607.19

8607.19.11

- (1) Un changement au numéro tarifaire 8607.19.11 de toute autre position; ou
- (2) Un changement au numéro tarifaire 8607.19.11 du numéro tarifaire 8607.19.13, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8607.19.12

- (1) Un changement au numéro tarifaire 8607.19.12 de toute autre position; ou
- (2) Un changement au numéro tarifaire 8607.19.12 du numéro tarifaire 8607.19.13, qu'il y ait ou non également un changement de toute autre

position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- 50 p. 100 lorsque la méthode de coût net est utilisée.

8607.19 Un changement à la sous-position 8607.19 de toute autre position.

8607.21-8607.99	Un changement aux sous-positions 8607.21 à 8607.99 de toute autre position.
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86.08-86.09 Un changement aux positions 86.08 et 86.09 de toute autre position, y compris une autre position à l'intérieur de ce groupe.

Chapitre 87 Voitures automobiles, tracteurs, cycles et autres véhicules terrestres, leurs parties et accessoires

87.01	Un changement à la position 87.01 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
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87.02.10

8702.10.10	Un changement au numéro tarifaire 8702.10.10 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
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8702.10.90 Un changement au numéro tarifaire 8702.10.90 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

87.02.90

8702.90.10	Un changement au numéro tarifaire 8702.90.10 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
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8702.90.90	Un changement au numéro tarifaire 8702.90.90 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
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8703.10 Un changement à la sous-position 8703.10 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
- 50 p. 100 lorsque la méthode du coût net est utilisée.

8703.21-8703.90	Un changement aux sous-positions 8703.21 à 8703.90 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
8704.10	Un changement à la sous-position 8704.10 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
8704.21	Un changement à la sous-position 8704.21 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
8704.22-8407.23	Un changement aux sous-positions 8704.22 et 8704.23 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
8704.31	Un changement à la sous-position 8704.31 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
8704.32-8704.90	Un changement aux sous-positions 8704.32 à 8704.90 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
87.05	Un changement à la position 87.05 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
87.06	
8706.00.20	Un changement au numéro tarifaire 8706.00.20 de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
8706.00.10, 8706.00.90	Un changement aux numéros tarifaires 8706.00.10 ou 8706.00.90 de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
87.07	(1) Un changement à la position 87.07 de tout autre chapitre; ou (2) Un changement à la position 87.07 de la position 87.08, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
8708.10	(1) Un changement à la sous-position 8708.10 de toute autre position; ou (2) Un changement à la sous-position 8708.10 de la sous-position 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

- 8708.21
- (1) Un changement à la sous-position 8708.21 de toute autre position; ou
 - (2) Un changement à la sous-position 8708.21 de la sous-position 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
- 8708.29
- (1) Un changement à la sous-position 8708.29 de toute autre position; ou
 - (2) Aucun changement nécessaire de la classification tarifaire à la sous-position 8708.29, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
- 8708.31
- (1) Un changement à la sous-position 8708.31 de toute autre position; ou
 - (2) Un changement à la sous-position 8708.31 des sous-positions 8708.39 ou 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
- 8708.39
- (1) Un changement à la sous-position 8708.39 de toute autre position; ou
 - (2) Un changement à la sous-position 8708.39 des sous-positions 8708.31 ou 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
- 8708.40
- (1) Un changement à la sous-position 8708.40 de toute autre position; ou
 - (2) Un changement à la sous-position 8708.40 de la sous-position 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
- 8708.50
- 8708.50.20
- (1) Un changement au numéro tarifaire 8708.50.20 de toute autre position, sauf des sous-positions 8482.10 à 8482.80; ou
 - (2) Un changement au numéro tarifaire 8708.50.20 des sous-positions 8482.10 à 8482.80 ou 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
- 8708.50
- (1) Un changement à la sous-position 8708.50 de toute autre position; ou
 - (2) Un changement à la sous-position 8708.50 de la sous-position 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

8708.60

- 8708.60.20
- (1) Un changement au numéro tarifaire 8708.60.20 de toute autre position, sauf des sous-positions 8482.10 à 8482.80; ou
 - (2) Un changement au numéro tarifaire 8708.60.20 des sous-positions 8482.10 à 8482.80 ou 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

- 8708.60
- (1) Un changement à la sous-position 8708.60 de toute autre position; ou
 - (2) Un changement à la sous-position 8708.60 de la sous-position 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

- 8708.70
- (1) Un changement à la sous-position 8708.70 de toute autre position; ou
 - (2) Un changement à la sous-position 8708.70 de la sous-position 8708.99, qu'il y ait ou non également un changement de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

8708.80

8708.80.10

Un changement au numéro tarifaire 8708.80.10 de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

- 8708.80
- (1) Un changement à la sous-position 8708.80 de toute autre position; ou
 - (2) Un changement à la sous-position 8708.80 de la sous-position 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

- 8708.91
- (1) Un changement à la sous-position 8708.91 de toute autre position; ou
 - (2) Un changement à la sous-position 8708.91 de la sous-position 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

- 8708.92
- (1) Un changement à la sous-position 8708.92 de toute autre position; ou
 - (2) Un changement à la sous-position 8708.92 de la sous-position 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.

- 8708.93
- (1) Un changement à la sous-position 8708.93 de toute autre position; ou
 - (2) Un changement à la sous-position 8708.93 de la sous-position 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
- 8708.94
- (1) Un changement à la sous-position 8708.94 de toute autre position; ou
 - (2) Un changement à la sous-position 8708.94 de la sous-position 8708.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
- 8708.99
- 8708.99.15,
8708.99.25,
8708.99.26
- Un changement aux numéros tarifaires 8708.99.15, 8708.99.25 ou 8708.99.96 de toute autre sous-position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
- 8708.99.16,
8708.99.26,
8708.99.97
- (1) Un changement aux numéros tarifaires 8708.99.16, 8708.99.26 ou 8708.99.97 de toute autre position, sauf des sous-positions 8482.10 à 8482.80 ou des numéros tarifaires 8482.99.11 ou 8482.99.91; ou
 - (2) Un changement aux numéros tarifaires 8708.99.16, 8708.99.26 ou 8708.99.97 des sous-positions 8482.10 à 8482.80 ou des numéros tarifaires 8482.99.11 ou 8482.99.91, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
- 8708.99
- (1) Un changement à la sous-position 8708.99 de toute autre position; ou
 - (2) Aucun changement nécessaire de la classification tarifaire à la sous-position 8708.99, à la condition que la teneur en valeur régionale ne soit pas inférieure à 50 p. 100 selon la méthode du coût net.
- 8709.11-8709.19
- (1) Un changement aux sous-positions 8709.11 à 8709.19 de toute autre position; ou
 - (2) Un changement aux sous-positions 8709.11 à 8709.19 de la sous-position 8709.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 8709.90 Un changement à la sous-position 8709.90 de toute autre position.
- 87.10 Un changement à la position 87.10 de toute autre position.
- 87.11
- (1) Un changement à la position 87.11 de toute autre position, sauf de la position 87.14; ou
 - (2) Un changement à la position 87.11 de la position 87.14, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 87.12
- (1) Un changement à la position 87.12 de toute autre position, sauf de la position 87.14; ou
 - (2) Un changement à la position 87.12 de la position 87.14, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 87.13
- (1) Un changement à la position 87.13 de toute autre position, sauf de la position 87.14; ou
 - (2) Un changement à la sous-position 87.13 de la sous-position 87.14, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 87.14 Un changement à la position 87.14 de toute autre position.
- 87.15 Un changement à la position 87.15 de toute autre position.
- 8716.10-8716.80
- (1) Un changement aux sous-positions 8716.10 à 8716.80 de toute autre position; ou
 - (2) Un changement aux sous-positions 8716.10 à 8716.80 de la sous-position 8716.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

8716.90

Un changement à la sous-position 8716.90 de toute autre position.

Chapitre 88

Navigation aérienne ou spatiale

8801.10-8803.90

Un changement aux sous-positions 8801.10 à 8803.90 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.

88.04-88.05

Un changement aux positions 88.04 et 88.05 de toute autre position, y compris une autre position à l'intérieur de ce groupe.

Chapitre 89

Navigation maritime ou fluviale

89.01-89.02

- (1) Un changement aux positions 89.01 et 89.02 de tout autre chapitre; ou
- (2) Un changement aux positions 89.01 et 89.02 de toute autre position à l'intérieur du chapitre 89, y compris de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

89.03

Un changement à la position 89.03 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

89.04-89.05

- (1) Un changement aux positions 89.04 et 89.05 de tout autre chapitre; ou
- (2) Un changement aux positions 89.04 et 89.05 de toute autre position à l'intérieur du chapitre 89, y compris de ce groupe, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

89.06-89.08

Un changement aux positions 89.06 à 89.08 de toute autre position, y compris une autre position à l'intérieur de ce groupe.

SECTION XVIII

INSTRUMENTS ET APPAREILS D'OPTIQUE, DE PHOTOGRAPHIE OU DE CINÉMATOGRAPHIE,
DE MESURE, DE CONTRÔLE OU DE PRÉCISION; INSTRUMENTS ET APPAREILS
MÉDICO-CHIRURGICAUX, HORLOGERIE; INSTRUMENTS DE MUSIQUE; PARTIES ET
ACCESSOIRES DE CES INSTRUMENTS OU APPAREILS
(CHAPITRES 90-92)

Chapitre 90

Instruments et appareils d'optique, de photographie ou de cinématographie, de mesure, de contrôle ou de précision; instruments et appareils médico-chirurgicaux; parties et accessoires de ces instruments ou appareils

Note 1 : *Au sens du présent chapitre, l'expression « assemblage de circuits imprimés » s'entend d'un produit comportant au moins un circuit imprimé de la position 85.34 formé d'au moins un élément actif, avec ou sans éléments passifs. Au sens de la présente note, « éléments actifs » s'entend des diodes, transistors et dispositifs similaires à semi-conducteurs, photosensibles ou non, de la position 85.41, et des circuits intégrés et micro-assemblages électroniques de la position 85.42.*

Note 2 : *L'origine des produits du chapitre 90 sera déterminée sans égard à l'origine de toutes machines automatiques de traitement de l'information ou de leurs unités de la position 84.71, ou de leurs parties et accessoires de la position 84.73, qui peuvent y être incluses.*

Note 3 : *Le numéro tarifaire 9009.90.10 couvre les parties suivantes des appareils de photocopie visées par la sous-position 9009.12 :*

- a) *ensembles d'imagerie, comprenant au moins deux des éléments suivants: courroie ou cylindre de photoréception, réserve de vireur, distributeur de vireur, réserve de révélateur, distributeur de révélateur, chargeur/déchargeur, nettoyeur;*
- b) *ensembles optiques comprenant au moins deux des éléments suivants: lentilles, miroir, source lumineuse, verre d'exposition des documents;*
- c) *ensembles de commande de l'utilisateur comprenant au moins deux des éléments suivants: assemblage de circuits imprimés, bloc d'alimentation, clavier d'entrée de l'utilisateur, faisceau de câbles, dispositif d'affichage (type à rayons cathodiques ou plat);*
- d) *ensembles de fixation d'images comprenant au moins deux des éléments suivants: fixeur, rouleau presseur, élément chauffant, distributeur d'huile, nettoyeur, commande électrique;*
- e) *dispositif d'entraînement du papier comprenant au moins deux des éléments suivants: rouleau d'entraînement du papier, barre d'impression, chariot, rouleau préhenseur, unité d'entreposage du papier, plateau de sortie; ou*

f) *combinaisons des ensembles ci-dessus.*

9001.10	(1)	Un changement à la sous-position 9001.10 de tout autre chapitre, sauf de la position 70.02; ou
	(2)	Un changement à la sous-position 9001.10 de la position 70.02, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9001.20-9001.90		Un changement aux sous-positions 9001.20 à 9001.90 de toute autre position.
90.02		Un changement à la position 90.02 de toute autre position, sauf de la position 90.01.
9003.11-9003.19	(1)	Un changement aux sous-positions 9003.11 à 9003.19 de toute autre position; ou
	(2)	Un changement aux sous-positions 9003.11 à 9003.19 de la sous-position 9003.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9003.90		Un changement à la sous-position 9003.90 de toute autre position.
90.04	(1)	Un changement à la position 90.04 de tout autre chapitre; ou
	(2)	Un changement à la position 90.04 de toute autre position du chapitre 90, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9005.10-9005.80		Un changement aux sous-positions 9005.10 à 9005.80 de toute sous-position à l'extérieur de ce groupe, sauf des positions 90.01 et 90.02 ou des numéros tarifaires 9005.90.11 ou 9005.90.91.
9005.90		
9005.90.11, 9005.90.91		Un changement aux numéros tarifaires 9005.90.11 ou 9005.90.91 de toute autre position, sauf des positions 90.01 ou 90.02.

9005.90		Un changement à la sous-position 9005.90 de toute autre position.
9006.10-9006.69	(1)	Un changement aux sous-positions 9006.10 à 9006.69 de toute autre position; ou
	(2)	Un changement aux positions 9006.10 à 9006.69 des sous-positions 9006.91 ou 9006.99, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
9006.91-9006.99		Un changement aux sous-positions 9006.91 à 9006.99 de toute autre position.
9007.11	(1)	Un changement à la sous-position 9007.11 de toute autre position; ou
	(2)	Un changement à la sous-position 9007.11 de la sous-position 9007.91, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
9007.19		
9007.19.10		Un changement au numéro tarifaire 9007.19.10 de tout autre numéro tarifaire.
9007.19	(1)	Un changement à la sous-position 9007.19 de toute autre position; ou
	(2)	Un changement à la sous-position 9007.19 de la sous-position 9007.91, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
9007.21-9007.29	(1)	Un changement aux sous-positions 9007.21 à 9007.29 de toute autre position; ou
	(2)	Un changement aux sous-positions 9007.21 à 9007.29 de la sous-position 9007.92, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou

- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 9007.91 Un changement à la sous-position 9007.91 de toute autre position.
- 9007.92 (1) Un changement à la sous-position 9007.92 de toute autre position; ou
- (2) Aucun changement nécessaire de la classification tarifaire à la sous-position 9007.92, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 9008.10-9008.40 (1) Un changement aux sous-positions 9008.10 à 9008.40 de toute autre position; ou
- (2) Un changement aux sous-positions 9008.10 à 9008.40 de la sous-position 9008.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 9008.90 Un changement à la sous-position 9008.90 de toute autre position.
- 9009.11 Un changement à la sous-position 9009.11 de toute autre sous-position.
- 9009.12 Un changement à la sous-position 9009.12 de tout autre numéro tarifaire, sauf du numéro tarifaire 9009.90.10.
- 9009.21-9009.30 Un changement aux sous-positions 9009.21 à 9009.30 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe.
- 9009.90
- 9009.90.10 Un changement au numéro tarifaire 9009.90.10 du numéro tarifaire 9009.90.90 ou de toute autre position, à la condition qu'au moins une des composantes des assemblages mentionnés à la note 3 du chapitre 90 soit originaire.
- 9009.90 Un changement à la sous-position 9009.90 de toute autre position.
- 9010.10-9010.30 (1) Un changement aux sous-positions 9010.10 à 9010.30 de toute autre position; ou
- (2) Un changement aux sous-positions 9010.10 à 9010.30 de la sous-position 9010.90, qu'il y ait ou non également un changement de toute autre

position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

9010.90

Un changement à la sous-position 9010.90 de toute autre position.

9011.10-9011.80

- (1) Un changement aux sous-positions 9011.10 à 9011.80 de toute autre position; ou
- (2) Un changement aux sous-positions 9011.10 à 9011.80 de la sous-position 9011.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

9011.90

Un changement à la sous-position 9011.90 de toute autre position.

9012.10

- (1) Un changement à la sous-position 9012.10 de toute autre position; ou
- (2) Un changement à la sous-position 9012.10 de la sous-position 9012.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

9012.90

Un changement à la sous-position 9012.90 de toute autre position.

9013.10-9013.80

- (1) Un changement aux sous-positions 9013.10 à 9013.80 de toute autre position; ou
- (2) Un changement aux sous-positions 9013.10 à 9013.80 de la sous-position 9013.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

9013.90

Un changement à la sous-position 9013.90 de toute autre position.

9014.10-9014.80

- (1) Un changement aux sous-positions 9014.10 à 9014.80 de toute autre position; ou

- (2) Un changement aux sous-positions 9014.10 à 9014.80 de la sous-position 9014.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 9014.90 Un changement à la sous-position 9014.90 de toute autre position.
- 9015.10-9015.80 (1) Un changement aux sous-positions 9015.10 à 9015.80 de toute autre position; ou
- (2) Un changement aux sous-positions 9015.10 à 9015.80 de la sous-position 9015.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 9015.90 (1) Un changement à la sous-position 9015.90 de toute autre position; ou
- (2) Aucun changement nécessaire de la classification tarifaire à la sous-position 9015.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 90.16 Un changement à la position 90.16 de toute autre position.
- 9017.10-9017.80 (1) Un changement aux sous-positions 9017.10 à 9017.80 de toute autre position; ou
- (2) Un changement aux sous-positions 9017.10 à 9017.80 de la sous-position 9017.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 9017.90 Un changement à la sous-position 9017.90 de toute autre position.
- 9018.11

9018.11.10		Un changement au numéro tarifaire 9018.11.10 de tout autre numéro tarifaire, sauf du numéro tarifaire 9018.11.91.
9018.11		Un changement à la sous-position 9018.11 de toute autre position.
9018.19		
9018.19.10		Un changement au numéro tarifaire 9018.19.10 de tout autre numéro tarifaire, sauf du numéro tarifaire 9018.19.91.
9018.19		Un changement à la sous-position 9018.19 de toute autre position.
9018.20-9018.50		Un changement aux sous-positions 9018.20 à 9018.50 de toute autre position.
9018.90		
9018.90.10		Un changement au numéro tarifaire 9018.90.10 de tout autre numéro tarifaire, sauf du numéro tarifaire 9018.90.91.
9018.90		Un changement à la sous-position 9018.90 de toute autre position.
90.19-90.21		Un changement aux positions 90.19 à 90.21 de toute position à l'extérieur de ce groupe.
9022.11		Un changement à la sous-position 9022.11 de toute autre sous-position, sauf du numéro tarifaire 9022.90.10.
9022.19		Un changement à la sous-position 9022.19 de toute autre sous-position, sauf de la sous-position 9022.30 ou du numéro tarifaire 9022.90.10.
9022.21		Un changement à la sous-position 9022.21 de toute autre sous-position, sauf du numéro tarifaire 9022.90.20.
9022.29-9022.30	(1)	Un changement aux sous-positions 9022.29 et 9022.30 de toute autre position; ou
	(2)	Un changement aux sous-positions 9022.29 et 9022.30 de la sous-position 9022.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
9022.90		
9022.90.10		Un changement au numéro tarifaire 9022.90.10 de tout autre numéro tarifaire.
9022.90	(1)	Un changement à la sous-position 9022.90 de toute autre position; ou

- (2) Aucun changement nécessaire de la classification tarifaire à la sous-position 9022.90, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 90.23 Un changement à la position 90.23 de toute autre position.
- 9024.10-9024.80 (1) Un changement aux sous-positions 9024.10 à 9024.80 de toute autre position; ou
- (2) Un changement aux sous-positions 9024.10 à 9024.80 de la sous-position 9024.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 9024.90 Un changement à la sous-position 9024.90 de toute autre position.
- 9025.11-9025.80 (1) Un changement aux sous-positions 9025.11 à 9025.80 de toute autre position; ou
- (2) Un changement aux sous-positions 9025.11 à 9025.80 de la sous-position 9025.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 9025.90 Un changement à la sous-position 9025.90 de toute autre position.
- 9026.10-9026.80 (1) Un changement aux sous-positions 9026.10 à 9026.80 de toute autre position; ou
- (2) Un changement aux sous-positions 9026.10 à 9026.80 de la sous-position 9026.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 9026.90 Un changement à la sous-position 9026.90 de toute autre position.

- 9027.10-9027.50
- (1) Un changement aux sous-positions 9027.10 à 9027.50 de toute autre position; ou
 - (2) Un changement aux sous-positions 9027.10 à 9027.50 de la sous-position 9027.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 9027.80
- 9027.80.20
- Un changement au numéro tarifaire 9027.80.20 de toute autre sous-position, sauf de la sous-position 8505.19 ou des numéros tarifaires 9027.90.31, 9027.90.32 ou 9027.90.33.
- 9027.80
- (1) Un changement à la sous-position 9027.80 de toute autre position; ou
 - (2) Un changement à la sous-position 9027.80 de la sous-position 9027.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 9027.90
- Un changement à la sous-position 9027.90 de toute autre position.
- 9028.10-9028.30
- (1) Un changement aux sous-positions 9028.10 à 9028.30 de toute autre position; ou
 - (2) Un changement aux sous-positions 9028.10 à 9028.30 de la sous-position 9028.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.
- 9028.90
- Un changement à la sous-position 9028.90 de toute autre position.
- 9029.10-9029.20
- (1) Un changement aux sous-positions 9029.10 à 9029.20 de toute autre position; ou
 - (2) Un changement aux sous-positions 9029.10 à 9029.20 de la sous-position 9029.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
9029.90		Un changement à la sous-position 9029.90 de toute autre position.
9030.10	(1)	Un changement à la sous-position 9030.10 de toute autre position; ou
	(2)	Un changement à la sous-position 9030.10 de la sous-position 9030.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
9030.20-9030.39		Un changement aux sous-positions 9030.20 à 9030.39 de toute autre sous-position, y compris une autre sous-position à l'intérieur de ce groupe, sauf des numéros tarifaires 9030.90.21 ou 9030.90.23.
9030.40-9030.89	(1)	Un changement aux sous-positions 9030.40 à 9030.89 de toute autre position; ou
	(2)	Un changement aux sous-positions 9030.40 à 9030.89 de la sous-position 9030.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
9030.90		Un changement à la sous-position 9030.90 de toute autre position.
9031.10-9031.30	(1)	Un changement aux sous-positions 9031.10 à 9031.30 de toute autre position; ou
	(2)	Un changement aux sous-positions 9031.10 à 9031.30 de la sous-position 9031.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
9031.40		
9031.40.10		Un changement au numéro tarifaire 9031.40.10 de tout autre numéro tarifaire, sauf de la sous-position 8537.10 ou du numéro tarifaire 9031.90.61.

- 9031.40
- (1) Un changement à la sous-position 9031.40 de toute autre position; ou
 - (2) Un changement à la sous-position 9031.40 de la sous-position 9031.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée; ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

- 9031.80
- (1) Un changement à la sous-position 9031.80 de toute autre position; ou
 - (2) Un changement à la sous-position 9031.80 de la sous-position 9031.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

9031.90

Un changement à la sous-position 9031.90 de toute autre position.

- 9032.10-9032.89
- (1) Un changement aux sous-positions 9032.10 à 9032.89 de toute autre position; ou
 - (2) Un changement aux sous-positions 9032.10 à 9032.89 de la sous-position 9032.90, qu'il y ait ou non également un changement de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

9032.90

Un changement à la sous-position 9032.90 de toute autre position.

90.33

Un changement à la position 90.33 de toute autre position.

Chapitre 91

Horlogerie

- 91.01-91.07
- (1) Un changement aux positions 91.01 à 91.07 de tout autre chapitre; ou
 - (2) Un changement aux positions 91.01 à 91.07 de la position 91.14, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

91.08-91.10	Un changement aux positions 91.08 à 91.10 de toute autre position, y compris une autre position à l'intérieur de ce groupe, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9111.10-9111.80	Un changement aux sous-positions 9111.10 à 9111.80 de la sous-position 9111.90 ou de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9111.90	Un changement à la sous-position 9111.90 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9112.10-9112.80	Un changement aux sous-positions 9112.10 à 9112.80 de la sous-position 9112.90 ou de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9112.90	Un changement à la sous-position 9112.90 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
91.13	Un changement à la position 91.13 de toute autre position, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
91.14	Un changement à la position 91.14 de toute autre position.
Chapitre 92	Instruments de musique; parties et accessoires de ces instruments
92.01-92.08	(1) Un changement aux positions 92.01 à 92.08 de tout autre chapitre; ou

- (2) Un changement aux positions 92.01 à 92.08 de la position 92.09, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

92.09

Un changement à la position 92.09 de toute autre position.

SECTION XIX

ARMES, MUNITIONS ET LEURS PARTIES ET ACCESSOIRES (CHAPITRE 93)

Chapitre 93

Armes et munitions et leurs parties et accessoires

93.01-93.04

- (1) Un changement aux positions 93.01 à 93.04 de tout autre chapitre; ou
- (2) Un changement aux positions 93.01 à 93.04 de la position 93.05 qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

93.05

Un changement à la position 93.05 de toute autre position.

93.06-93.07

Un changement aux positions 93.06 et 93.07 de tout autre chapitre.

SECTION XX

MARCHANDISES ET PRODUITS DIVERS (CHAPITRES 94-96)

Chapitre 94

Meubles; mobilier médico-chirurgical; articles de literie et similaires; appareils d'éclairage non dénommés ni compris ailleurs; lampes-réclames, enseignes lumineuses, plaques indicatrices lumineuses et articles similaires; constructions préfabriquées

9401.10-9401.80

- (1) Un changement aux sous-positions 9401.10 à 9401.80 de tout autre chapitre; ou
- (2) Un changement aux sous-positions 9401.10 à 9401.80 de la sous-position 9401.90, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

9401.90 Un changement à la sous-position 9401.90 de toute autre position.

94.02 Un changement à la position 94.02 de tout autre chapitre.

- 9403.10-9403.80
- (1) Un changement aux sous-positions 9403.10 à 9403.80 de tout autre chapitre; ou
 - (2) Un changement aux sous-positions 9403.10 à 9403.80 de la sous-position 9403.90, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

9403.90 Un changement à la sous-position 9403.90 de toute autre position.

9404.10-9404.30 Un changement aux sous-positions 9404.10 à 9404.30 de tout autre chapitre.

9404.90 Un changement à la sous-position 9404.90 de tout autre chapitre, sauf des positions 50.07, 51.11 à 51.13, 52.08 à 52.12, 53.09 à 53.11, 54.07, 54.08 ou 55.12 à 55.16.

- 9405.10-9405.60
- (1) Un changement aux sous-positions 9405.10 à 9405.60 de tout autre chapitre; ou
 - (2) Un changement aux sous-positions 9405.10 à 9405.60 des sous-positions 9405.91 à 9405.99, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

9405.91-9405.99 Un changement aux sous-positions 9405.91 à 9405.99 de toute autre position.

94.06 Un changement à la position 94.06 de tout autre chapitre.

Chapitre 95 Jouets, jeux, articles pour divertissement ou pour sports; leurs parties et accessoires

95.01 Un changement à la position 95.01 de tout autre chapitre.

9502.10	(1)	Un changement à la sous-position 9502.10 de tout autre chapitre; ou
	(2)	Un changement à la sous-position 9502.10 des sous-positions 9502.91 à 9502.99, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. 100 lorsque la méthode du coût net est utilisée.
9502.91-9502.99		Un changement aux sous-positions 9502.91 à 9502.99 de toute autre position.
95.03-95.05		Un changement aux positions 95.03 à 95.05 de tout autre chapitre.
9506.11-9506.29		Un changement aux sous-positions 9506.11 à 9506.29 de tout autre chapitre.
9506.31	(1)	Un changement à la sous-position 9506.31 de tout autre chapitre; ou
	(2)	Un changement à la sous-position 9506.31 de la sous-position 9506.39, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à : a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou b) 50 p. cent lorsque la méthode du coût net est utilisée.
9506.32		Un changement à la sous-position 9506.32 de tout autre chapitre.
9506.39		Un changement à la sous-position 9506.39 de tout autre chapitre.
9506.40-9506.99		Un changement aux sous-positions 9506.40 à 9506.99 de tout autre chapitre.
95.07-95.08		Un changement aux positions 95.07 et 95.08 de tout autre chapitre.
Chapitre 96		Ouvrages divers
96.01-96.05		Un changement aux positions 96.01 à 96.05 de tout autre chapitre.
9606.10		Un changement à la sous-position 9606.10 de tout autre chapitre.
9606.21-9606.29	(1)	Un changement aux sous-positions 9606.21 à 9606.29 de tout autre chapitre; ou
	(2)	Un changement aux sous-positions 9606.21 à 9606.29 de la sous-position 9606.30, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :

- a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
- b) 50 p. 100 lorsque la méthode du coût net est utilisée.

9606.30 Un changement à la sous-position 9606.30 de toute autre position.

- 9607.11-9607.19
- (1) Un changement aux sous-positions 9607.11 à 9607.19 de tout autre chapitre; ou
 - (2) Un changement aux sous-positions 9607.11 à 9607.19 de la sous-position 9607.20, qu'il y ait ou non également un autre changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. cent lorsque la méthode du coût net est utilisée.

9607.20 Un changement à la sous-position 9607.20 de toute autre position.

- 9608.10-9608.50
- (1) Un changement aux sous-positions 9608.10 à 9608.50 de tout autre chapitre; ou
 - (2) Un changement aux sous-positions 9608.10 à 9608.50 des sous-positions 9608.60 à 9608.99, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

9608.60-9608.99 Un changement aux sous-positions 9608.60 à 9608.99 de toute autre position.

96.09-96.12 Un changement aux positions 96.09 à 96.12 de tout autre chapitre.

- 9613.10-9613.80
- (1) Un changement aux sous-positions 9613.10 à 9613.80 de tout autre chapitre; ou
 - (2) Un changement aux sous-positions 9613.10 à 9613.80 de la sous-position 9613.90, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
 - a) 60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
 - b) 50 p. 100 lorsque la méthode du coût net est utilisée.

9613.90 Un changement à la sous-position 9613.90 de toute autre position.

9614.10 Un changement à la sous-position 9614.10 de tout autre chapitre.

9614.20		Un changement à la sous-position 9614.20 de toute autre sous-position, sauf de la sous-position 9614.90.
9614.90		Un changement à la sous-position 9614.90 de toute autre position.
9615.11-9615.19	(1)	Un changement aux sous-positions 9615.11 à 9615.19 de tout autre chapitre; ou
	(2)	Un changement aux sous-positions 9615.11 à 9615.19 de la sous-position 9615.90, qu'il y ait ou non également un changement de tout autre chapitre, à la condition que la teneur en valeur régionale ne soit pas inférieure à :
	a)	60 p. 100 lorsque la méthode de la valeur transactionnelle est utilisée, ou
	b)	50 p. 100 lorsque la méthode du coût net est utilisée.
9615.90		Un changement à la sous-position 9615.90 de toute autre position.
96.16-96.18		Un changement aux positions 96.16 à 96.18 de tout autre chapitre.

SECTION XXI

OBJETS D'ART, DE COLLECTION OU D'ANTIQUITÉ (CHAPITRE 97)

Chapitre 97	Objets d'art, de collection ou d'antiquité
97.01-97.06	Un changement aux positions 97.01 à 97.06 de tout autre chapitre.

ANNEXE II

VALEUR DES PRODUITS

1. Pour l'application de la présente annexe, sauf indication contraire :

« acheteur » s'entend d'une personne qui achète un produit du producteur; (*buyer*)

« commission d'achat » s'entend des droits payés par l'acheteur à son agent pour que celui-ci le représente dans l'achat d'un produit; (*buying commissions*)

« producteur » s'entend du producteur du produit à évaluer.
(*producer*)

2. Pour l'application du paragraphe 6(2) du présent règlement, la valeur transactionnelle d'un produit est le prix effectivement payé ou à payer pour le produit, déterminé conformément à l'article 3 et rajusté conformément à l'article 4.

3. (1) Le prix effectivement payé ou à payer est le paiement total que l'acheteur fait ou doit faire au producteur du produit ou pour le bénéfice de celui-ci. Il n'est pas nécessaire que le paiement prenne la forme d'un transfert de fonds : il peut se faire au moyen de lettres de crédit ou d'effets négociables. Le paiement peut être fait directement ou indirectement au producteur. Ainsi, le règlement total ou partiel, par l'acheteur, d'une dette du producteur constitue un paiement indirect.

(2) Les activités entreprises par l'acheteur pour son propre compte, autres que celles pour lesquelles un rajustement est prévu à l'article 4, ne sont pas considérées comme un paiement indirect, même lorsqu'elles pourraient être considérées comme étant pour le bénéfice du producteur. Il en est ainsi lorsque l'acheteur entreprend, dans le cadre d'une entente avec le producteur, des activités liées à la commercialisation du produit. Les coûts de telles activités ne sont pas ajoutés au prix effectivement payé ou à payer.

(3) La valeur transactionnelle ne comprend pas les frais suivants, dans la mesure où ils sont distingués du prix effectivement payé ou à payer :

a) les frais des travaux de construction, d'installation, de montage, d'entretien ou d'assistance technique se rapportant au produit et entrepris après que le produit a été vendu à l'acheteur;

b) les droits et taxes payés relativement au produit dans le produit où se trouve l'acheteur.

(4) Les transferts de dividendes et les autres paiements de l'acheteur au producteur qui ne se rapportent pas à l'achat du produit ne font pas partie de la valeur transactionnelle.

4. (1) Aux fins de la détermination de la valeur transactionnelle d'un produit, sont ajoutés au prix effectivement payé ou à payer :

a) dans la mesure où ils sont supportés par l'acheteur ou, pour le compte de l'acheteur, par une personne liée, relativement au produit à évaluer, et dans la mesure où ils ne sont pas compris dans le prix effectivement payé ou à payer :

(i) les commissions et frais de courtage, sauf les commissions d'achat,

(ii) les frais engagés pour le transport du produit vers le point d'expédition directe du producteur ainsi que les frais de chargement, de déchargement, de manutention et d'assurance associés à ce transport,

(iii) lorsque les matières de conditionnement et contenants dans lesquels le produit est conditionné pour la vente au détail sont classés avec le produit selon le Système harmonisé, la valeur des matières de conditionnement et contenants;

b) la valeur, imputée de façon raisonnable en conformité avec le paragraphe (12), des éléments suivants lorsqu'ils sont fournis directement ou indirectement au producteur par l'acheteur, sans frais ou à coût réduit, pour utilisation aux fins de la production et de la vente du produit, dans la mesure où cette valeur n'est pas comprise dans le prix effectivement payé ou à payer :

(i) une matière, autre qu'une matière indirecte, utilisée dans la production du produit,

(ii) les outils, matrices, moules et matières indirectes similaires utilisés dans la production du produit,

(iii) une matière indirecte, sauf celles visées au sous-alinéa (ii) ou aux alinéas c), e) ou f) de la définition de « matière indirecte » figurant au paragraphe 2(1) du présent règlement, utilisée dans la production du produit,

(iv) les travaux techniques, les travaux de développement, les dessins, les travaux de conception et les plans et

croquis nécessaires pour la production du produit, quel que soit l'endroit de leur exécution;

c) les redevances se rapportant au produit, autres que les frais liés au droit de reproduire le produit sur le territoire de l'un ou plusieurs des pays ALÉNA, que l'acheteur doit payer directement ou indirectement en tant que condition de la vente du produit, dans la mesure où ces redevances ne sont pas comprises dans le prix effectivement payé ou à payer;

d) la valeur de toute partie des recettes résultant de la revente, de la cession ou de l'utilisation ultérieures du produit qui revient directement ou indirectement au producteur.

(2) Les éléments visés au paragraphe (1) ne sont ajoutés aux termes du présent article au prix effectivement payé ou à payer que s'ils sont fondés sur des données objectives et quantifiables.

(3) En l'absence de données objectives et quantifiables quant aux éléments à ajouter aux termes du paragraphe (1) au prix effectivement payé ou à payer, la valeur transactionnelle ne peut être déterminée selon l'article 2.

(4) L'adjonction d'éléments au prix effectivement payé ou à payer, aux fins de la détermination de la valeur transactionnelle, ne peut se faire que selon les modalités prévues au présent article.

(5) Les montants à ajouter en vertu des sous-alinéas (1)a)(i) et (ii) sont, selon le cas :

a) les montants consignés à ce titre dans les livres comptables de l'acheteur;

b) lorsque ces montants représentent les coûts supportés au nom de l'acheteur par une personne liée et qu'ils ne sont pas consignés dans les livres comptables de l'acheteur, les montants qui sont consignés à ce titre dans les livres comptables de la personne liée.

(6) La valeur des matières de conditionnement et contenants visés au sous-alinéa (1)a)(iii) ou des éléments visés au sous-alinéa (1)b)(i) est :

a) lorsque les matières de conditionnement et contenants ou les éléments sont importés d'un endroit situé à l'extérieur du territoire du pays ALÉNA où se trouve le producteur, leur valeur en douane;

b) lorsque l'acheteur ou une personne liée, au nom de l'acheteur, achète les matières de conditionnement et contenants ou les éléments d'une personne non liée sur le territoire du pays ALÉNA où se trouve le producteur, le prix effectivement payé ou à payer pour les matières de conditionnement et contenants ou les éléments;

c) lorsque l'acheteur ou une personne liée, au nom de l'acheteur, acquiert les matières de conditionnement et contenants ou les éléments, autrement que par achat, d'une personne non liée sur le territoire du pays ALÉNA où se trouve le producteur, la valeur de la prestation afférente à l'acquisition des matières de conditionnement et contenants ou des éléments, déterminée en fonction du coût de la prestation consigné dans les livres comptables de l'acheteur ou de la personne liée;

d) lorsque les matières de conditionnement contenants ou les éléments sont produits par l'acheteur ou une personne liée sur le territoire du pays ALÉNA où se trouve le producteur, le coût total des matières de conditionnement et contenants ou des éléments, déterminé conformément au paragraphe (7).

Cette valeur comprend, s'ils ne sont pas déjà inclus en vertu des alinéas a) à d), les frais suivants qui sont consignés dans les livres comptables de l'acheteur ou de la personne liée qui fournit les matières de conditionnement et contenants ou les éléments au nom de l'acheteur :

e) les frais de transport, d'assurance et d'emballage et autres frais engagés pour le transport des matières de conditionnement et contenants ou des éléments jusqu'à l'emplacement du producteur;

f) les droits et taxes payés ou à payer relativement aux matières de conditionnement et contenants ou aux éléments, autres que les droits et taxes qui font l'objet d'une exemption ou qui sont remboursés, remboursables ou récupérables de quelque autre manière, notamment tout crédit à valoir sur les droits ou taxes payés ou à payer;

g) les frais de courtage en douane, notamment les frais des services internes de courtage en douane, engagés relativement aux matières de conditionnement et contenants ou aux éléments;

k) le coût des déchets et rebuts qui résultent de l'utilisation des matières de conditionnement et contenants ou des éléments dans la production du produit, moins la valeur des déchets récupérables ou sous-produits.

(7) Pour l'application de l'alinéa (6)d), le coût total des matières de conditionnement et contenants visés au sous-alinéa (1)a)(iii) ou des éléments visés au sous-alinéa (1)b)(i) est :

a) dans le cas où les matières de conditionnement et contenants ou les éléments sont produits par l'acheteur, soit, au choix de celui-ci :

(i) le coût total supporté à l'égard de tous ses produits -- calculé en fonction des coûts consignés dans ses livres comptables -- qui peut être imputé de façon raisonnable aux matières de conditionnement et contenants ou aux éléments conformément à l'annexe VII,

(ii) l'ensemble des coûts supportés par lui dont chacun -- calculé en fonction des coûts consignés dans ses livres comptables -- fait partie du coût total supporté à l'égard des matières de conditionnement et contenants ou des éléments et peut être imputé de façon raisonnable aux matières de conditionnement et contenants ou aux éléments conformément à l'annexe VII;

b) dans le cas où les matières de conditionnement et contenants ou les éléments sont produits par une personne liée à l'acheteur, soit, au choix de celui-ci :

(i) le coût total supporté par la personne liée à l'égard de tous ses produits -- calculé en fonction des coûts consignés dans ses livres comptables -- qui peut être imputé de façon raisonnable aux matières de conditionnement et contenants ou aux éléments conformément à l'annexe VII,

(ii) l'ensemble des coûts supportés par elle dont chacun -- calculé en fonction des coûts consignés dans ses livres comptables -- fait partie du coût total supporté à l'égard des matières de conditionnement et contenants ou des éléments et peut être imputé de façon raisonnable aux matières de conditionnement et contenants ou aux éléments conformément à l'annexe VII.

(8) Sauf disposition contraire des paragraphes (10) et (11), la valeur des éléments visés aux sous-alinéas (1)b)(ii) à (iv) est :

a) soit le coût de ces éléments qui est consigné dans les livres comptables de l'acheteur;

b) soit, lorsque ces éléments sont fournis par une autre personne au nom de l'acheteur et que leur coût n'est pas consigné dans les livres comptables de l'acheteur, le coût de ces éléments qui est consigné dans les livres comptables de cette autre personne.

(9) Lorsque les éléments visés aux sous-alinéas (1)b)(ii) à (iv) ont auparavant été utilisés par l'acheteur ou en son nom, la valeur des éléments est rajustée à la baisse pour tenir compte de cette utilisation.

(10) Lorsque les éléments visés aux sous-alinéas (1)b)(ii) et (iii) ont été loués par l'acheteur ou par une personne liée à celui-ci, la valeur des éléments est le coût de la location qui est consigné dans les livres comptables de l'acheteur ou de la personne liée.

(11) Il ne peut être ajouté au prix effectivement payé ou à payer aucun montant au titre des éléments visés au sous-alinéa (1)b)(iv) qui font partie du domaine public, sauf le montant des frais d'obtention de copies de ceux-ci.

(12) Le producteur choisit la méthode consistant à imputer au produit la valeur des éléments visés aux sous-alinéas (1)b)(ii) à (iv), pourvu qu'il s'agisse d'une imputation raisonnable, effectuée d'une manière appropriée aux circonstances. Les méthodes que le producteur peut choisir à cette fin comprennent l'imputation de la valeur au nombre d'unités produites jusqu'au moment de la première expédition, ou l'imputation de la valeur à la production totale prévue lorsqu'il existe des contrats ou des engagements fermes pour cette production. Il en est ainsi lorsque l'acheteur fournit au producteur un moule pour utilisation dans la production du produit et qu'il s'engage par contrat envers celui-ci à acheter 10 000 unités de ce produit. Au moment de la première expédition de 1 000 unités, le producteur a déjà produit 4 000 unités. Dans ces circonstances, le producteur peut choisir d'imputer la valeur du moule à 4 000 unités ou à 10 000 unités, mais il ne peut choisir d'imputer la valeur des éléments à la première expédition de 1 000 unités. Le producteur peut choisir d'imputer la valeur totale des éléments à une seule expédition d'un produit uniquement dans le cas où cette expédition comprend toutes les unités du produit acquises par lui aux termes du contrat ou de l'engagement qu'il a conclu avec le producteur pour ce nombre d'unités.

(13) Le montant à ajouter au titre des redevances visées à l'alinéa (1)c) correspond au paiement des redevances consigné dans les livres comptables de l'acheteur ou, si un tel paiement est consigné dans les livres comptables d'une autre personne, au paiement consigné dans ceux-ci.

(14) La valeur des recettes visées à l'alinéa (1)d) est le montant consigné à ce titre dans les livres comptables de l'acheteur ou du producteur.

ANNEXE III

VALEUR TRANSACTIONNELLE INACCEPTABLE

1. Pour l'application de la présente annexe, sauf indication contraire :

« acheteur » s'entend d'une personne qui achète un produit du producteur; (*buyer*)

« administration douanière » s'entend de l'administration douanière du pays ALÉNA sur le territoire duquel est importé le produit à évaluer; (*customs administration*)

« producteur » s'entend du producteur du produit à évaluer. (*producer*)

2. (1) Il n'y a pas de valeur transactionnelle pour un produit ne faisant pas l'objet d'une vente.

(2) La valeur transactionnelle d'un produit est inacceptable dans l'un ou l'autre des cas suivants :

a) il existe, quant à la cession ou à l'utilisation du produit par l'acheteur, des restrictions autres que les suivantes :

(i) restrictions imposées ou exigées par la législation ou les autorités publiques du territoire du pays ALÉNA où se trouve l'acheteur,

(ii) restrictions limitant la zone dans laquelle le produit peut être revendu,

(iii) restrictions n'ayant pas d'incidence importante sur la valeur du produit;

b) la vente ou le prix effectivement payé ou à payer est subordonné à des conditions ou à des prestations dont la valeur n'est pas déterminable en ce qui concerne le produit;

c) une partie des recettes résultant de toute revente, cession ou utilisation ultérieure du produit par l'acheteur revient directement ou indirectement au producteur, et il ne peut être ajouté au prix effectivement payé ou à payer le montant applicable selon l'alinéa 4(1)d) de l'annexe II;

d) sauf disposition contraire de l'article 3, le producteur et l'acheteur sont des personnes liées et les liens entre eux ont influencé le prix effectivement payé ou à payer pour le produit.

(3) Les conditions ou prestations visées à l'alinéa (2)b) comprennent les circonstances suivantes :

- a) le producteur établit le prix effectivement payé ou à payer pour le produit en le subordonnant à la condition que l'acheteur achète également d'autres produits en quantités déterminées;
- b) le prix effectivement payé ou à payer pour le produit dépend du ou des prix auxquels l'acheteur vend d'autres produits au producteur du produit;
- c) le prix effectivement payé ou à payer est établi en fonction d'un mode de paiement sans rapport avec le produit (comme dans le cas où le produit est un produit semi-fini que le producteur fournit à l'acheteur à la condition qu'il reçoive de celui-ci une quantité déterminée du produit fini).

(4) Pour l'application de l'alinéa (2)b), les conditions ou prestations liées à la production ou à la commercialisation du produit ne peuvent rendre la valeur transactionnelle inacceptable (il en est ainsi lorsque l'acheteur entreprend pour son propre compte, même s'il le fait dans le cadre d'une entente avec le producteur, des activités relatives à la commercialisation du produit).

(5) Lorsqu'il n'existe pas de données objectives et quantifiables quant aux montants qui doivent être ajoutés aux termes du paragraphe 4(1) de l'annexe II au prix effectivement payé ou à payer, la valeur transactionnelle ne peut être établie selon l'article 2 de cette annexe. Il en est ainsi lorsqu'une redevance est payée en fonction du prix effectivement payé ou à payer pour la vente d'un litre d'un produit qui a été acheté au kilogramme, puis transformé en une solution. Si la redevance est fondée en partie sur le produit acheté et en partie sur d'autres facteurs qui sont sans rapport avec ce produit (comme dans le cas où le produit acheté est mélangé avec d'autres ingrédients et n'est plus séparément identifiable, ou dans le cas où la redevance ne peut être distinguée des arrangements financiers spéciaux conclus entre le producteur et l'acheteur), il serait inopportun d'ajouter la redevance et la valeur transactionnelle du produit ne pourrait être déterminée. Toutefois, si le montant de la redevance est fondé uniquement sur le produit acheté et peut être facilement quantifié, un montant peut être ajouté à ce titre au prix effectivement payé ou à payer et la valeur transactionnelle peut être déterminée.

3. (1) Aux fins de déterminer si la valeur transactionnelle est inacceptable aux termes de l'alinéa 2(2)d), le fait que le producteur et l'acheteur sont des personnes liées ne constitue pas en soi un motif pour que l'administration douanière juge cette valeur inacceptable. Dans un tel cas, les circonstances

entourant la vente sont examinées, et la valeur transactionnelle est admise dans la mesure où les liens entre le producteur et l'acheteur n'ont pas influencé le prix effectivement payé ou à payer. Lorsque l'administration douanière a des motifs raisonnables de croire que les liens entre le producteur et l'acheteur ont influencé le prix, elle communique ses motifs au producteur et celui-ci se voit accorder la possibilité d'y répondre. Si le producteur le demande, l'administration douanière lui communique par écrit les motifs pour lesquels elle estime que les liens entre lui et l'acheteur ont influencé le prix effectivement payé ou à payer.

(2) Le paragraphe (1) prévoit que, lorsque le producteur et l'acheteur sont des personnes liées, les circonstances entourant la vente sont examinées, et la valeur transactionnelle est admise dans la mesure où les liens entre le producteur et l'acheteur n'ont pas influencé le prix effectivement payé ou à payer. Ce paragraphe n'a toutefois pas pour effet d'exiger l'examen des circonstances de la vente dans tous les cas où le producteur et l'acheteur sont des personnes liées. Un tel examen n'est requis que lorsque l'administration douanière a des doutes quant à l'acceptabilité du prix effectivement payé ou à payer, en raison des liens entre le producteur et l'acheteur. En l'absence de doute quant à l'acceptabilité du prix effectivement payé ou à payer, l'administration douanière accepte ce prix sans demander d'autres renseignements. Il en est ainsi dans le cas où elle a examiné précédemment les liens entre le producteur et l'acheteur, ou est déjà en possession de renseignements détaillés sur les liens entre le producteur et l'acheteur, et où elle est déjà convaincue, grâce à cet examen ou à ces renseignements, que les liens entre eux n'ont pas influencé le prix effectivement payé ou à payer.

(3) Dans l'application du paragraphe (1), lorsque le producteur et l'acheteur sont des personnes liées et que l'administration douanière a des doutes quant à l'acceptabilité de la valeur transactionnelle sans complément d'enquête, elle donne au producteur la possibilité de lui fournir les renseignements complémentaires qui sont nécessaires à l'examen des circonstances de la vente. Dans ce cas, l'administration douanière examine les aspects pertinents de la vente, notamment la façon dont le producteur et l'acheteur organisent leurs rapports commerciaux et la manière dont a été établi le prix effectivement payé ou à payer pour le produit à évaluer, afin de déterminer si les liens entre le producteur et l'acheteur ont influencé le prix effectivement payé ou à payer. S'il peut être démontré que le producteur et l'acheteur achètent l'un de l'autre ou vendent l'un à l'autre comme s'ils n'étaient pas des personnes liées, le prix effectivement payé ou à payer est réputé ne pas avoir été influencé par les liens entre eux. Il en est ainsi dans le cas où le prix effectivement payé ou à payer pour le produit a été établi d'une manière conforme aux pratiques habituelles

d'établissement des prix dans la branche de production en question, ou d'une manière conforme à la façon dont le producteur établit ses prix pour les ventes aux acheteurs qui ne lui sont pas liés; le prix effectivement payé ou à payer est alors réputé ne pas avoir été influencé par les liens entre l'acheteur et le producteur. De même, s'il est démontré que le prix effectivement payé ou à payer pour le produit est suffisant pour assurer le recouvrement du coût total de production du produit, en plus d'un bénéfice représentatif du bénéfice global réalisé par le producteur au cours d'une période représentative, telle qu'une année, pour des ventes de produits de la même nature ou de la même espèce, le prix effectivement payé ou à payer est réputé ne pas avoir été influencé par les liens entre le producteur et l'acheteur.

(4) Dans une vente conclue entre un producteur et un acheteur qui sont des personnes liées, la valeur transactionnelle du produit qui en fait l'objet est admise et déterminée en conformité avec l'article 2 de l'annexe II, si le producteur démontre que cette valeur se rapproche étroitement d'une valeur critère prévue au paragraphe (5).

(5) La valeur à utiliser comme valeur critère est la valeur transactionnelle de produits identiques ou de produits similaires vendus au même moment ou presque au même moment où le produit à évaluer est vendu à un acheteur non lié qui se trouve sur le territoire du même pays ALÉNA que l'acheteur.

(6) Dans l'application d'une valeur critère visée au paragraphe (4), il est dûment tenu compte des différences attestées entre les niveaux commerciaux, les quantités, la valeur des éléments visés à l'alinéa 4(1)b) de l'annexe II et les coûts supportés par le producteur lors de ventes à un acheteur non lié qu'il n'a pas à supporter lors de ventes à une personne liée.

(7) L'application d'une valeur critère visée au paragraphe (4) se fait à l'initiative du producteur et ne peut servir qu'à des fins de comparaison pour déterminer si la valeur transactionnelle du produit est acceptable. La valeur critère ne peut être utilisée comme valeur transactionnelle du produit.

(8) Le paragraphe (4) donne au producteur la possibilité de démontrer que la valeur transactionnelle se rapproche étroitement d'une valeur critère déjà acceptée par l'administration douanière et qu'elle est donc acceptable aux termes des paragraphes (1) et (4). Lorsque l'application d'une valeur critère aux termes du paragraphe (4) atteste que la valeur transactionnelle du produit à évaluer est acceptable, l'administration douanière n'examine pas la question de l'influence des liens entre le producteur et l'acheteur selon le paragraphe (1). Lorsque l'administration douanière est déjà en possession de renseignements nécessaires lui permettant de conclure, sans complément d'enquête, que la

valeur transactionnelle se rapproche étroitement d'une valeur critère visée au paragraphe (4), le producteur n'est pas tenu d'appliquer une valeur critère pour démontrer que la valeur transactionnelle est acceptable aux termes de ce paragraphe.

(9) Plusieurs facteurs doivent être pris en considération lorsqu'il s'agit de déterminer si la valeur transactionnelle de produits identiques ou de produits similaires se rapproche étroitement de la valeur transactionnelle du produit à évaluer. Ces facteurs comprennent la nature du produit, la nature de la branche de production considérée, la saison durant laquelle le produit est vendu et la question de savoir si l'écart entre les valeurs est significatif sur le plan commercial. Comme ces facteurs peuvent varier d'un cas à l'autre, il serait impossible d'appliquer dans tous les cas un écart uniforme acceptable, tel qu'un montant fixe ou un pourcentage fixe. Ainsi, un léger écart de valeur dans un cas se rapportant à un type particulier de produit pourrait être inacceptable, tandis qu'un écart important dans un cas se rapportant à un autre type de produit pourrait être acceptable aux fins de déterminer si la valeur transactionnelle se rapproche étroitement d'une valeur critère visée au paragraphe (4).

ANNEXE IV

LISTE DES POSTES TARIFAIRES POUR L'APPLICATION DE L'ARTICLE 9

40.09
4010.10
40.11
4016.93.10
4016.99.30
7007.11 et 7007.21
7009.10
8301.20
8407.31
8407.32
8407.33
8407.34.10
8407.34.20
8408.20
84.09
8413.30
8414.80.10
8415.81 à 8415.83
8421.39.20
8481.20, 8481.30 et 8481.80
8482.10 à 8482.80
8483.10 à 8483.40
8483.50
8501.10
8501.20
8501.31
8501.32.12
8507.20.10, 8507.30.10, 8507.40.10 et 8507.80.10
8511.30
8511.40
8511.50
8512.20
8512.40
8519.91
8527.21
8527.29
8536.50
8536.90
8537.10.31, 8537.10.39
8539.10
8539.21
8544.30
87.06
87.07
8708.10.10
8708.21
8708.29.11, 8708.29.96

8708.29.97
8708.29.12, 8708.29.20
8708.29.98
8708.39
8708.40
8708.50
8708.60
8708.70.11, 8708.70.91
8708.80
8708.91
8708.92
8708.93.11, 8708.93.91
8708.94
8708.99.15, 8708.99.25, 8708.99.96
8708.99.16, 8708.99.26, 8708.99.97
8708.99.11, 8708.99.21, 8708.99.92
8708.99.12, 8708.99.22, 8708.99.93
8708.99.13, 8708.99.23, 8708.99.94
8708.99.14, 8708.99.24, 8708.99.95
8708.99.19, 8708.99.29, 8708.99.99
9031.80
9032.89
9401.20

ANNEXE V

LISTE DES COMPOSANTES D'AUTOMOBILE ET DES MATIÈRES
POUR L'APPLICATION DE L'ARTICLE 10

Article	Colonne I	Colonne II
	COMPOSANTES D'AUTOMOBILE	MATIÈRES RÉPERTORIÉES
1.	Moteurs des positions 84.07 ou 84.08	blocs en fonte, culasses, injecteurs, pompes d'injection, bougies à incandescence, turbocompresseurs, compresseurs, mécanismes de contrôle électronique du moteur, tubulures d'admission, collecteurs d'échappement, soupapes d'admission, soupapes d'échappement, arbres moteurs/arbres à cames, alternateurs, démarreurs, filtres à air et pièces, pistons, bielles et pièces, pièces de rotor pour moteurs à piston rotatif, volants (pour boîtes de vitesses à commande manuelle), plaques flexibles (pour les transmissions automatiques), réservoirs d'huile, pompes à huile, détendeurs, pompes à eau, engrenages pour arbres moteurs et arbres à cames, pièces de radiateur, refroidisseurs d'air de suralimentation.
2.	Boîtes de vitesses de la sous-position 8708.40	a) pour boîtes de vitesses à commande manuelle : carters de transmission et cloches d'embrayage; commandes d'embrayage, dispositifs internes d'embrayage; engrenages, synchroniseurs et arbres;

Article	Colonne I COMPOSANTES D'AUTOMOBILE	Colonne II MATIÈRES RÉPERTORIÉES
		b) pour les transmissions à convertisseur de couple : carters de transmission et coquilles de convertisseur; pièces de convertisseurs de couple; pignons et engrenages; mécanismes électroniques de transmission.

ANNEXE VI

CALCUL DE LA TENEUR EN VALEUR RÉGIONALE POUR CAMI

1. Les définitions qui suivent s'appliquent à la présente annexe.

« fermée » Se dit, à l'égard d'une usine, de la fermeture :

a) soit à des fins de réoutillage en vue d'un changement de modèle;

b) soit par suite d'un événement ou d'une circonstance (autre que l'imposition de droits antidumping ou compensateurs ou l'interruption des activités attribuable à une grève, à un lock-out, à un conflit de travail, au piquetage ou à un boycott des employés de CAMI Automotive, Inc. ou de General Motors du Canada Limitée) que CAMI Automotive, Inc. ou General Motors du Canada Limitée n'aurait pu raisonnablement prévenir en prenant des mesures correctives ou en faisant preuve d'une diligence raisonnable, notamment une pénurie de matières, l'interruption des services publics ou l'impossibilité d'obtenir ou un retard à obtenir des matières premières, des pièces, du combustible ou des services publics. (*closed*)

« GM » General Motors du Canada Limitée, General Motors Corporation, General Motors de Mexico, S.A. de C.V. et leurs filiales appartenant directement ou indirectement à l'une ou plusieurs de celles-ci. (*GM*)

« producteur » CAMI Automotive, Inc. (*producteur*)

2. Pour l'application de l'article 11 du présent règlement, aux fins de déterminer la teneur en valeur régionale, au cours d'un exercice, d'un véhicule automobile d'une catégorie de véhicules automobiles ou d'un modèle produits par le producteur sur le territoire du Canada et importés sur le territoire des États-Unis, celui-ci peut choisir de calculer cette teneur de la manière suivante :

a) en calculant :

(i) la somme des éléments suivants :

(A) le coût net supporté par lui, au cours de cet exercice, pour la production sur le territoire du Canada de véhicules automobiles de celle des catégories prévues à l'article 3 qu'il choisit,

(B) le coût net supporté par General Motors du Canada Limitée, au cours de l'exercice qui correspond le plus étroitement possible à l'exercice du producteur, pour la production sur le territoire du Canada d'une catégorie de véhicules automobiles ou d'un modèle correspondants,

(ii) la somme des éléments suivants :

(A) la valeur, déterminée conformément à l'article 9 du présent règlement dans le cas des véhicules de gamme légère et conformément à l'article 10 du présent règlement dans le cas des véhicules de gamme lourde, des matières non originaires utilisées par lui, au cours de cet exercice, pour la production sur le territoire du Canada de véhicules automobiles de celle des catégories prévue à l'article 3 qu'il choisit,

(B) la valeur, déterminée conformément à l'article 9 du présent règlement dans le cas des véhicules de gamme légère et conformément à l'article 10 du présent règlement dans le cas des véhicules de gamme lourde, des matières non originaires utilisées par General Motors du Canada Limitée, au cours de l'exercice qui correspond le plus étroitement possible à l'exercice du producteur, pour la production sur le territoire du Canada d'une catégorie de véhicules automobiles ou d'un modèle correspondants,

b) en utilisant chacune des sommes mentionnées aux sous-alinéas a)(i) et (ii) respectivement comme coût net et valeur des matières non originaires dans le calcul prévu au paragraphe 6(3) du présent règlement,

dans la mesure où les conditions suivantes sont réunies :

c) au début de l'exercice du producteur, General Motors du Canada Limitée possède au moins 50 pour cent des actions ordinaires avec droit de vote du producteur;

d) GM acquiert au moins 75 pour cent, par unité quantitative, de la catégorie de véhicules automobiles ou du modèle, selon le cas, produits par le producteur sur le territoire du Canada pendant son exercice en vue de la vente sur le territoire de l'un ou plusieurs des pays ALÉNA.

3. Les catégories visées aux divisions 2a)(i)(A) et (ii)(A) sont les suivantes :

a) la catégorie de véhicules automobiles produits par le producteur sur le territoire du Canada au cours de son exercice en vue de la vente sur le territoire de l'un ou plusieurs des pays ALÉNA;

b) le modèle produit par le producteur sur le territoire du Canada au cours de son exercice en vue de la vente sur le territoire de l'un ou plusieurs des pays ALÉNA.

4. Si GM ne satisfait pas à la condition prévue à l'alinéa 2d), le producteur ne peut choisir de calculer la teneur en valeur régionale conformément à l'article 2 que pour les véhicules automobiles qui sont acquis par GM pour distribution sous la marque GEO ou sous une autre marque GM.

5. (1) Le producteur peut choisir d'effectuer le calcul prévu à l'article 2 pour une période de deux exercices, si les conditions suivantes sont réunies :

a) une usine exploitée par lui ou par General Motors du Canada Limitée est fermée pendant plus de deux mois consécutifs;

b) les véhicules automobiles d'une catégorie prévue à l'article 3 à l'égard desquels il choisit de calculer la teneur en valeur régionale conformément à l'article 2 sont produits dans cette usine.

(2) Sous réserve du paragraphe (3), la période de deux exercices mentionnée au paragraphe (1) est constitué, de l'exercice au cours duquel l'usine est fermée et, au choix du producteur, de l'exercice précédent ou de l'exercice subséquent.

(3) Si la période de fermeture de l'usine chevauche deux exercices, le calcul prévu à l'article 2 ne peut être effectué que pour ces deux exercices.

(4) Lorsque le producteur a choisi de calculer la teneur en valeur régionale pour une période de deux exercices conformément au présent article, le choix prévu au paragraphe 11(6) du présent règlement est déposé dans les 10 jours qui suivent la fin de la période de fermeture de l'usine ou dans le délai plus long qu'autorise l'administration douanière.

6. Pour l'application de la présente annexe, un producteur de véhicules automobiles est réputé être GM lorsque, par suite d'une fusion, d'une réorganisation, d'une scission ou d'une opération similaire :

a) il acquiert la totalité ou la quasi-totalité des éléments d'actif utilisés par GM;

b) il contrôle GM directement ou indirectement ou est contrôlé, directement ou indirectement, par GM, ou il est, avec GM, contrôlé par une autre personne.

ANNEXE VII
IMPUTATION RAISONNABLE DES COÛTS

Définitions et interprétation

1. Les définitions qui suivent s'appliquent à la présente annexe.

« coûts » Coûts qui sont inclus dans le coût total et qui doivent être imputés aux termes des paragraphes 5(8), 6(11) et 7(6) et des sous-alinéas 7(12)b)(ii) et 10(1)a)(i) du présent règlement, du paragraphe 4(7) de l'annexe II et du paragraphe 5(7) de l'annexe VIII. (*costs*)

« fins de gestion interne » Fins liées à l'établissement de rapports fiscaux, à la communication de l'information financière, à la planification financière, à la prise des décisions, à la fixation des prix, au recouvrement des coûts, à la gestion du contrôle des coûts ou à la mesure du rendement. (*internal management purpose*)

« frais généraux » Coûts, autres que les coûts des matières directes et les coûts de la main-d'oeuvre directe. (*overhead*)

« frais généraux indirects » Coûts non incorporables et autres coûts. (*indirect overhead*)

« secteur abandonné » Unité d'exploitation du producteur qui a été abandonnée. (*discontinued operations*)

2. (1) La mention « producteur » figurant dans la présente annexe est remplacée par « acheteur » pour l'application du paragraphe 4(7) de l'annexe II.

(2) La mention « produit » figurant dans la présente annexe est remplacée, pour l'application :

a) du paragraphe 6(15) du présent règlement, par « produits identiques ou produits similaires, ou toute combinaison de ceux-ci »;

b) du paragraphe 7(6) du présent règlement, par « matière intermédiaire »;

c) du sous-alinéa 7(12)b)(ii) du présent règlement, par « matières de conditionnement et contenants »;

- d) de l'article 11 du présent règlement, par « catégorie de véhicules choisie en vertu du paragraphe 11(1) du présent règlement »;
- e) de l'article 12 du présent règlement, par « catégorie de produits choisie en vertu du paragraphe 12(1) du présent règlement »;
- f) du paragraphe 13(4) du présent règlement, par « catégorie de véhicules choisie en vertu du paragraphe 13(4) du présent règlement »;
- g) du paragraphe 4(7) de l'annexe II, par « matières de conditionnement et contenants ou éléments »;
- h) du paragraphe 5(7) de l'annexe VIII, par « éléments ».

Méthodes d'imputation raisonnable des coûts

3. (1) Lorsque le producteur d'un produit applique, à des fins de gestion interne, une méthode d'imputation des coûts par laquelle il impute au produit les coûts des matières directes, ou une partie de ceux-ci, et que cette méthode fait état de façon raisonnable des matières directes utilisées dans la production du produit d'après le critère de l'avantage, de la cause ou de la capacité de supporter les coûts, celle-ci doit être utilisée pour imputer de façon raisonnable ces coûts au produit.
- (2) Lorsque le producteur d'un produit applique, à des fins de gestion interne, une méthode d'imputation des coûts par laquelle il impute au produit les coûts de la main-d'oeuvre directe, ou une partie de ceux-ci, et que cette méthode fait état de façon raisonnable de la main-d'oeuvre directe utilisée dans la production du produit d'après le critère de l'avantage, de la cause ou de la capacité de supporter les coûts, celle-ci doit être utilisée pour imputer de façon raisonnable ces coûts au produit.
- (3) Lorsque le producteur d'un produit applique, à des fins de gestion interne, une méthode d'imputation des coûts par laquelle il impute au produit les frais généraux, ou une partie de ceux-ci, et que cette méthode est fondée sur le critère de l'avantage, de la cause ou de la capacité de supporter les coûts, celle-ci doit être utilisée pour imputer de façon raisonnable ces coûts au produit.
4. Lorsque les coûts ne sont pas imputés de façon raisonnable à un produit conformément à l'article 3, ils y sont imputés de façon raisonnable s'ils sont :

a) dans le cas des coûts des matières directes, imputés selon une méthode qui fait état de façon raisonnable des matières directes utilisées dans la production du produit d'après le critère de l'avantage, de la cause ou de la capacité de supporter les coûts;

b) dans le cas des coûts de la main-d'oeuvre directe, imputés selon une méthode qui fait état de façon raisonnable de la main-d'oeuvre directe utilisée dans la production du produit d'après le critère de l'avantage, de la cause ou de la capacité de supporter les coûts;

c) dans le cas des frais généraux, imputés selon l'une des méthodes suivantes :

(i) l'une des méthodes prévues aux appendices A, B et C,

(ii) une méthode fondée sur une combinaison des méthodes prévues aux appendices A et B ou aux appendices A et C,

(iii) une méthode d'imputation des coûts fondée sur le critère de l'avantage, de la cause ou de la capacité de supporter les coûts.

5. Toute méthode d'imputation des coûts visée aux articles 3 ou 4 qui est utilisée par le producteur pour l'application du présent règlement doit l'être pendant tout son exercice.

Coûts non imputés de façon raisonnable

6. Les éléments suivants ne sont pas considérés comme imputés de façon raisonnable à un produit :

a) les coûts d'un service rendu à un tiers par le producteur d'un produit, lorsque le service n'est pas lié au produit;

b) les gains ou pertes découlant de la disposition d'un secteur abandonné;

c) les coûts découlant de l'effet cumulatif d'un changement de méthode comptable;

d) les gains ou pertes découlant de la vente d'un bien immobilisé du producteur.

7. Les coûts imputés en application de l'article 3 selon une méthode d'imputation des coûts utilisée à des fins de gestion interne uniquement pour rendre un produit admissible à titre de produit originaire ne sont pas considérés comme imputés de façon raisonnable.

APPENDICE A

MÉTHODE DU COEFFICIENT DE COÛTS

Calcul du coefficient de coûts

Pour imputer des frais généraux, le producteur peut choisir une ou plusieurs bases d'imputation qui établissent une relation entre ces frais et le produit d'après le critère de l'avantage, de la cause ou de la capacité de supporter les coûts.

Pour chaque base d'imputation choisie par le producteur pour imputer les frais généraux, un coefficient de coûts est calculé à l'égard de chaque produit du producteur selon la formule suivante :

$$CC = \frac{BI}{BIT}$$

où :

CC représente le coefficient de coûts à l'égard du produit;

BI la base d'imputation à l'égard du produit;

BIT la base d'imputation totale à l'égard de tous les produits du producteur.

Imputation à un produit de coûts inclus dans les frais généraux

Les coûts à l'égard desquels une base d'imputation est choisie sont imputés à un produit selon la formule suivante :

$$CIP = CI \times CC$$

où :

CIP représente les coûts imputés au produit;

CI les coûts à imputer;

CC le coefficient de coûts à l'égard du produit.

Coûts exclus

En application de l'alinéa 6(11)b) du présent règlement, lorsque les coûts à imputer à un produit comprennent des coûts exclus, le coefficient de coûts utilisé pour imputer les coûts au produit sert à déterminer le montant des coûts exclus à déduire des coûts imputés au produit.

Bases d'imputation des coûts

Suit une liste non exhaustive de bases d'imputation que le producteur peut utiliser pour calculer les coefficients de coûts.

Heures de main-d'oeuvre directe
Coûts de la main-d'oeuvre directe
Unités produites
Heures-machines
Ventes (dollars ou pesos)
Surface utile

« Exemples »

Les exemples qui suivent illustrent l'application de la méthode du coefficient de coûts à l'égard des coûts compris dans les frais généraux.

Exemple 1 : Heures de main-d'oeuvre directe

Le producteur des produits A et B peut imputer les frais généraux selon les heures de main-d'oeuvre directe consacrées à la production de ces produits. Le nombre total d'heures de main-d'oeuvre directe qui ont été consacrées à la production de ces produits est de 8 000 : 5 000 heures pour le produit A et 3 000 pour le produit B. Le montant des frais généraux à imputer est de 6 000 000 \$.

Calcul des coefficients

Produit A :

$$5\,000 \text{ heures} / 8\,000 \text{ heures} = 0,625$$

Produit B :

$$3\,000 \text{ heures} / 8\,000 \text{ heures} = 0,375$$

Imputation des frais généraux aux produits

Produit A :

$$6\,000\,000 \$ \times 0,625 = 3\,750\,000 \$$$

Produit B :

$$6\,000\,000 \$ \times 0,375 = 2\,250\,000 \$$$

Exemple 2 : Coûts de la main-d'oeuvre directe

Le producteur des produits A et B peut imputer les frais généraux selon les coûts de la main-d'oeuvre directe engagés dans la production de ces produits. Le coût total de la main-d'oeuvre directe engagé dans la production de ces produits est de 60 000 \$: 50 000 \$ pour le produit A et 10 000 \$ pour le produit B. Le montant des frais généraux à imputer est de 6 000 000 \$.

Calcul des coefficients

Produit A :

$$50\,000\ \$/60\,000\ \$ = 0,833$$

Produit B :

$$10\,000\ \$/60\,000\ \$ = 0,167$$

Imputation des frais généraux aux produits

Produit A :

$$6\,000\,000\ \$ \times 0,833 = 4\,998\,000\ \$$$

Produit B :

$$6\,000\,000\ \$ \times 0,167 = 1\,002\,000\ \$$$

Exemple 3 : Unités produites

Le producteur des produits A et B peut imputer les frais généraux selon les unités produites. Le nombre total d'unités de ces produits est de 150 000 : 100 000 unités du produit A et 50 000 unités du produit B. Le montant des frais généraux à imputer est de 6 000 000 \$.

Calcul des coefficients

Produit A :

$$100\,000\ \text{unités}/150\,000\ \text{unités} = 0,667$$

Produit B :

$$50\,000\ \text{unités}/150\,000\ \text{unités} = 0,333$$

Imputation des frais généraux aux produits

Produit A :

$$6\,000\,000\ \$ \times 0,667 = 4\,002\,000\ \$$$

Produit B :

$$6\,000\,000\ \$ \times 0,333 = 1\,998\,000\ \$$$

Exemple 4 : Heures-machines

Le producteur des produits A et B peut imputer les frais généraux liés aux machines selon les heures-machines utilisées dans la production de ces produits. Le nombre total d'heures-machines utilisées

dans la production de ces produits est de 3 000 : 1 200 heures pour le produit A et 1 800 pour le produit B. Le montant des frais généraux liés aux machines à imputer est de 6 000 000 \$.

Calcul des coefficients

Produit A :

$$1\,200 \text{ heures-machines} / 3\,000 \text{ heures-machines} = 0,40$$

Produit B :

$$1\,800 \text{ heures-machines} / 3\,000 \text{ heures-machines} = 0,60$$

Imputation aux produits des frais généraux liés aux machines

Produit A :

$$6\,000\,000 \$ \times 0,40 = 2\,400\,000 \$$$

Produit B :

$$6\,000\,000 \$ \times 0,60 = 3\,600\,000 \$$$

Exemple 5 : Ventes en dollars ou en pesos

Le producteur des produits A et B peut imputer les frais généraux selon les ventes en dollars. Il a vendu 2 000 unités du produit A à 4 000 \$ l'unité et 200 unités du produit B à 3 000 \$ l'unité. Le montant des frais généraux à imputer est de 6 000 000 \$.

Ventes totales en dollars des produits A et B

Produit A :

$$4\,000 \$ \times 2\,000 = 8\,000\,000 \$$$

Produit B :

$$3\,000 \$ \times 200 = 600\,000 \$$$

$$\text{Ventes totales en dollars : } 8\,000\,000 \$ + 600\,000 \$ = 8\,600\,000 \$$$

Calcul des coefficients

Produit A :

$$8\,000\,000 \$ / 8\,600\,000 \$ = 0,93$$

Produit B :

$$600\,000 \$ / 8\,600\,000 \$ = 0,07$$

Imputation des frais généraux aux produits

Produit A :

$$6\,000\,000 \$ \times 0,93 = 5\,580\,000 \$$$

Produit B :

$$6\,000\,000 \$ \times 0,07 = 420\,000 \$$$

Exemple 6 : Surface utile

Le producteur des produits A et B peut imputer les frais généraux liés aux services publics (chauffage, eau et électricité) selon la surface utile utilisée pour la production de ces produits. La surface utile totale utilisée pour la production et le stockage des produits A et B est de 100 000 pi² : 40 000 pi² pour le produit A et 60 000 pi² pour le produit B. Le montant des frais généraux à imputer est de 6 000 000 \$.

Calcul des coefficients

$$\text{Produit A : } 40\,000 \text{ pi}^2 / 100\,000 \text{ pi}^2 = 0,40$$

$$\text{Produit B : } 60\,000 \text{ pi}^2 / 100\,000 \text{ pi}^2 = 0,60$$

Imputation des frais généraux aux produits

$$\text{Produit A : } 6\,000\,000 \$ \times 0,40 = 2\,400\,000 \$$$

$$\text{Produit B : } 6\,000\,000 \$ \times 0,60 = 3\,600\,000 \$$$

APPENDICE B

MÉTHODE DU COEFFICIENT DE LA MAIN-D'OEUVRE DIRECTE ET DES MATIÈRES DIRECTES

Calcul du coefficient de la main-d'oeuvre directe et des matières directes

Le coefficient de la main-d'oeuvre directe et des matières directes est calculé pour chaque produit du producteur selon la formule suivante :

$$\text{CMODMD} = \frac{\text{CMOD} + \text{CMD}}{\text{CTMOD} + \text{CTMD}}$$

où :

CMODMD représente le coefficient de la main-d'oeuvre directe et des matières directes à l'égard du produit;

CMOD les coûts de la main-d'oeuvre directe à l'égard du produit;

CMD les coûts des matières directes à l'égard du produit;

CTMOD le coût total de la main-d'oeuvre directe à l'égard de tous les produits du producteur;

CTMD le coût total des matières directes à l'égard de tous les produits du producteur.

Imputation des frais généraux à un produit

Les frais généraux sont imputés à un produit selon la formule suivante :

$$\text{FGIP} = \text{FG} \times \text{CMODMD}$$

où :

FGIP représente les frais généraux imputés au produit;

FG les frais généraux à imputer;

CMODMD le coefficient de la main-d'oeuvre directe et des matières directes à l'égard du produit.

Coûts exclus

En application de l'alinéa 6(11)b) du présent règlement, lorsque les frais généraux à imputer à un produit comprennent des coûts exclus, le coefficient de la main-d'oeuvre directe et des matières directes utilisé pour imputer les frais généraux au produit sert à déterminer le montant des coûts exclus à déduire des frais généraux imputés au produit.

« Exemples »

Exemple 1 :

L'exemple qui suit illustre l'application de la méthode du coefficient de la main-d'oeuvre directe et des matières directes pour imputer les frais généraux, lorsque le producteur choisit de calculer le coût net du produit conformément à l'alinéa 6(11)a) du présent règlement.

Le producteur produit les produits A et B. Les frais généraux (FG), déduction faite des coûts exclus (CE), s'élèvent à 30 \$. Les autres coûts pertinents sont les suivants :

	<i>Produit A</i>	<i>Produit B</i>	<i>Total</i>
<i>Coûts de la main-d'oeuvre directe (CMOD)</i>	<i>5 \$</i>	<i>5 \$</i>	<i>10 \$</i>
<i>Coûts des matières directes (CMD)</i>	<u><i>10</i></u>	<u><i>5</i></u>	<u><i>15</i></u>
<i>Total</i>	<i>15 \$</i>	<i>10 \$</i>	<i>25 \$</i>

Frais généraux imputés au produit A

$$FGIP (\text{produit A}) = FG (30 \$) \times CMODMD (15 \$/25 \$)$$

$$FGIP (\text{produit A}) = 18 \$$$

Frais généraux imputés au produit B

$$FGIP (\text{produit B}) = FG (30 \$) \times CMODMD (10 \$/25 \$)$$

$$FGIP (\text{produit B}) = 12 \$$$

Exemple 2 :

L'exemple qui suit illustre l'application de la méthode du coefficient de la main-d'oeuvre directe et des matières directes pour imputer les frais généraux, lorsque le producteur choisit de calculer le coût net du produit conformément à l'alinéa 6(11)b) du présent règlement et que les frais généraux comprennent des coûts exclus.

Le producteur produit les produits A et B. Les frais généraux (FG) (y compris des coûts exclus (CE) de 20 \$) s'élèvent à 50 \$. Les autres coûts pertinents sont les mêmes que ceux qui figurent au tableau de l'exemple 1.

Frais généraux imputés au produit A

$$\begin{aligned} \text{FGIP (produit A)} &= [\text{FG (50 \$)} \times \text{CMODMD (15 \$/25 \$)}] \\ &\quad - [\text{CE (20 \$)} \times \text{CMODMD (15 \$/25 \$)}] \end{aligned}$$

$$\text{FGIP (produit A)} = 18 \$$$

Frais généraux imputés au produit B

$$\begin{aligned} \text{FGIP (produit B)} &= [\text{FG (50 \$)} \times \text{CMODMD (10 \$/25 \$)}] \\ &\quad - [\text{CE (20 \$)} \times \text{CMODMD (10 \$/25 \$)}] \end{aligned}$$

$$\text{FGIP (Produit B)} = 12 \$$$

APPENDICE C

MÉTHODE DU COEFFICIENT DE COÛTS DIRECTS

Frais généraux directs

Les frais généraux directs sont imputés à un produit selon une méthode fondée sur le critère de l'avantage, de la cause ou de la capacité de supporter les coûts.

Frais généraux indirects

Les frais généraux indirects sont imputés selon un coefficient de coûts directs.

Calcul du coefficient de coûts directs

Le coefficient de coûts directs pour chaque produit du producteur est calculé selon la formule suivante :

$$CCD = \frac{CMOD + CMD + FGD}{CTMOD + CTMD + FGDT}$$

où :

CCD représente le coefficient de coûts directs à l'égard du produit;

CMOD les coûts de la main-d'oeuvre directe à l'égard du produit;

CMD les coûts des matières directes à l'égard du produit;

FGD les frais généraux directs à l'égard du produit;

CTMOD le coût total de la main-d'oeuvre directe à l'égard de tous les produits du producteur;

CTMD le coût total des matières directes à l'égard de tous les produits du producteur;

FGDT les frais généraux directs totaux à l'égard de tous les produits du producteur.

Imputation des frais généraux indirects à un produit

Les frais généraux indirects sont imputés à un produit selon la formule suivante :

$$\text{FGIIP} = \text{FGI} \times \text{CCD}$$

où :

FGIIP représente les frais généraux indirects imputés au produit;

FGI les frais généraux indirects à l'égard de tous les produits du producteur;

CCD le coefficient de coûts directs à l'égard du produit.

Coûts exclus

En application de l'alinéa 6(11)b) du présent règlement, lorsque des coûts exclus sont compris dans :

- a) les frais généraux directs à imputer à un produit, ces coûts exclus sont déduits des frais généraux directs imputés au produit;
- b) les frais généraux indirects à imputer à un produit, le coefficient de coûts directs utilisé pour imputer ces frais généraux au produit sert à déterminer le montant des coûts exclus à déduire des frais généraux indirects imputés au produit.

« Exemples »

Exemple 1 :

L'exemple qui suit illustre l'application de la méthode du coefficient de coûts directs pour imputer les frais généraux indirects, lorsque le producteur choisit de calculer le coût net du produit conformément à l'alinéa 6(11)a) du présent règlement.

Le producteur produit les produits A et B. Les frais généraux indirects (FGI), déduction faite des coûts exclus (CE), s'élèvent à 30 \$. Les autres coûts pertinents sont les suivants :

	Produit A	Produit B	Total
Coûts de la main-d'oeuvre directe (CMOD)	5 \$	5 \$	10 \$
Coûts des matières directes (CMD)	10	5	15
Frais généraux directs (FGD)	<u>8</u>	<u>2</u>	<u>10</u>
Frais généraux directs (FGD)	23 \$	12 \$	35 \$

Frais généraux indirects imputés au produit A

$$FGIIP (\text{produit A}) = FGI (30 \$) \times CCD (23 \$/35 \$)$$

$$FGIIP (\text{produit A}) = 19,71 \$$$

Frais généraux indirects imputés au produit B

$$FGIIP (\text{produit B}) = FGI (30 \$) \times CCD (12 \$/35 \$)$$

$$FGIIP (\text{produit B}) = 10,29 \$$$

Exemple 2 :

L'exemple qui suit illustre l'application de la méthode du coefficient de coûts directs pour imputer les frais généraux indirects, lorsque le producteur choisit de calculer le coût net du produit conformément à l'alinéa 6(11)b) du présent règlement et que les frais généraux indirects comprennent des coûts exclus.

Le producteur produit les produits A et B. Les frais généraux indirects (FGI) (y compris des coûts exclus (CE) de 20 \$) s'élèvent à 50 \$. Les autres coûts pertinents sont les mêmes que ceux qui figurent au tableau de l'exemple 1.

Frais généraux indirects imputés au produit A

$$FGIIP (\text{produit A}) = [FGI (50 \$) \times CCD (23 \$/35 \$)] - [CE (20 \$) \times CCD (23 \$/35 \$)]$$

$$FGIIP (\text{produit A}) = 19,72 \$$$

Frais généraux indirects imputés au produit B

$$FGIIP (\text{produit B}) = [FGI (50 \$) \times CCD (12 \$/35 \$)] - [CE (20 \$) \times CCD (12 \$/35 \$)]$$

$$FGIIP (\text{produit B}) = 10,28 \$$$

ANNEXE VIII

VALEUR DES MATIÈRES

1. Pour l'application de la présente annexe, sauf indication contraire :

- « administration douanière » s'entend de l'administration douanière du pays ALÉNA sur le territoire duquel est importé le produit dans la production duquel est utilisée la matière à évaluer; (*customs administration*)
- « commission d'achat » s'entend des droits payés par le producteur à son agent pour que celui-ci le représente dans l'achat d'une matière; (*buying commissions*)
- « matières de la même nature ou de la même espèce » s'entend, à l'égard de matières à évaluer, des matières classées dans un groupe ou une gamme de matières qui :
 - a) est produit par une branche de production particulière ou un secteur particulier d'une branche de production;
 - b) comprend des matières identiques ou des matières similaires; (*materials of the same class or kind*)
- « producteur » s'entend du producteur qui a utilisé la matière dans la production d'un produit qui est assujéti à une prescription de teneur en valeur régionale; (*producer*)
- « vendeur » s'entend de la personne qui vend au producteur la matière à évaluer. (*seller*)

2. (1) Sauf disposition contraire des paragraphes (2) et (3), la valeur transactionnelle d'une matière aux termes de l'alinéa 7(1)b) et des paragraphes 9(5) et 10(2) du présent règlement, est le prix effectivement payé ou à payer pour la matière, déterminé conformément à l'article 4 et rajusté conformément à l'article 5.

(2) Il n'y a pas de valeur transactionnelle pour une matière ne faisant pas l'objet d'une vente.

(3) La valeur transactionnelle d'une matière est inacceptable dans l'un ou l'autre des cas suivants :

- a) il existe, quant à la cession ou à l'utilisation de la matière par le producteur, des restrictions autres que les suivantes :

(i) restrictions imposées ou exigées par la législation ou les autorités publiques du territoire du pays ALÉNA où se trouve le producteur du produit ou le vendeur de la matière,

(ii) restrictions limitant la zone dans laquelle la matière peut être utilisée,

(iii) restrictions n'ayant pas d'incidence importante sur la valeur de la matière;

b) la vente ou le prix effectivement payé ou à payer est subordonné à des conditions ou à des prestations dont la valeur n'est pas déterminable en ce qui concerne la matière;

c) une partie des recettes résultant de toute cession ou utilisation ultérieure de la matière par le producteur revient directement ou indirectement au vendeur et il ne peut être ajouté au prix effectivement payé ou à payer le montant applicable selon l'alinéa 5(1)d);

d) sauf disposition contraire de l'article 3, le producteur et le vendeur sont des personnes liées et les liens entre eux ont influencé le prix effectivement payé ou à payer pour la matière.

(4) Les conditions ou prestations visées à l'alinéa (3)b) comprennent les circonstances suivantes :

a) le vendeur établit le prix effectivement payé ou à payer pour la matière en le subordonnant à la condition que le producteur achète également d'autres matières ou produits en quantités déterminées;

b) le prix effectivement payé ou à payer pour la matière dépend du ou des prix auxquels le producteur vend d'autres matières ou produits au vendeur de la matière;

c) le prix effectivement payé ou à payer est établi en fonction d'un mode de paiement sans rapport avec la matière (comme dans le cas où la matière est une matière semi-finie que le vendeur fournit au producteur à la condition qu'il reçoive de celui-ci une quantité déterminée de la matière finie).

(5) Pour l'application de l'alinéa (3)b), les conditions ou prestations liées à l'utilisation de la matière ne peuvent rendre la valeur transactionnelle inacceptable (il en est ainsi lorsque le producteur entreprend pour son propre compte, même s'il le fait dans le cadre d'une entente avec le vendeur, des activités se rapportant à la garantie de la matière utilisée dans la production d'un produit).

(6) Lorsqu'il n'existe pas de données objectives et quantifiables quant aux montants qui doivent être ajoutés aux termes du paragraphe 5(1) au prix effectivement payé ou à payer, la valeur transactionnelle ne peut être déterminée selon le paragraphe 2(1). Il en est ainsi lorsqu'une redevance est payée en fonction du prix effectivement payé ou à payer pour la vente d'un litre d'un produit dans lequel est utilisée une matière qui a été achetée au kilogramme, puis transformée en une solution. Si la redevance est fondée en partie sur la matière achetée et en partie sur d'autres facteurs qui sont sans rapport avec cette matière (comme dans le cas où la matière achetée est mélangée avec d'autres ingrédients et n'est plus séparément identifiable, ou dans le cas où la redevance ne peut être distinguée des arrangements financiers spéciaux conclus entre le vendeur et le producteur), il serait inopportun d'ajouter la redevance et la valeur transactionnelle de la matière ne pourrait être déterminée. Toutefois, si le montant de la redevance est fondé uniquement sur la matière achetée et peut être facilement quantifié, un montant peut être ajouté à ce titre au prix effectivement payé ou à payer et la valeur transactionnelle peut être déterminée.

3. (1) Aux fins de déterminer si la valeur transactionnelle est inacceptable aux termes de l'alinéa 2(3)d), le fait que le vendeur et le producteur sont des personnes liées ne constitue pas en soi un motif pour que l'administration douanière juge cette valeur inacceptable. Dans un tel cas, les circonstances entourant la vente sont examinées, et la valeur transactionnelle est admise dans la mesure où les liens entre le vendeur et le producteur n'ont pas influencé le prix effectivement payé ou à payer. Lorsque l'administration douanière a des motifs raisonnables de croire que les liens entre le vendeur et le producteur ont influencé le prix, elle communique ses motifs au producteur et celui-ci se voit accorder la possibilité d'y répondre. Si le producteur le demande, l'administration douanière lui communique par écrit les motifs pour lesquels elle estime que les liens entre lui et le vendeur ont influencé le prix effectivement payé ou à payer.

(2) Le paragraphe (1) prévoit que, lorsque le vendeur et le producteur sont des personnes liées, les circonstances entourant la vente sont examinées, et la valeur transactionnelle est admise dans la mesure où les liens entre le vendeur et le producteur n'ont pas influencé le prix effectivement payé ou à payer. Ce paragraphe n'a toutefois pas pour effet d'exiger l'examen des circonstances dans tous les cas où le vendeur et le producteur sont des personnes liées. Un tel examen n'est requis que lorsque l'administration douanière a des doutes quant à l'acceptabilité du prix effectivement payé ou à payer, en raison des liens entre le vendeur et le producteur. En l'absence de doute quant à l'acceptabilité du prix effectivement payé ou à payer, l'administration douanière accepte ce prix sans demander d'autres

renseignements. Il en est ainsi dans le cas où elle a examiné précédemment les liens entre le vendeur et le producteur, ou est déjà en possession de renseignements détaillés sur les liens entre le vendeur et le producteur, et où elle est déjà convaincue, grâce à cet examen ou à ces renseignements, que les liens entre eux n'ont pas influencé le prix effectivement payé ou à payer.

(3) Dans l'application du paragraphe (1), lorsque le vendeur et le producteur sont des personnes liées et que l'administration douanière a des doutes quant à l'acceptabilité de la valeur transactionnelle sans complément d'enquête, elle donne au producteur la possibilité de lui fournir les renseignements complémentaires qui sont nécessaires à l'examen des circonstances entourant la vente. Dans ce cas, l'administration douanière examine les aspects pertinents de la vente, notamment la façon dont le vendeur et le producteur organisent leurs rapports commerciaux et la manière dont a été établi le prix effectivement payé ou à payer par le producteur pour la matière à évaluer, afin de déterminer si les liens entre le vendeur et le producteur ont influencé ce prix. S'il peut être démontré que le vendeur et le producteur achètent l'un de l'autre ou vendent l'un à l'autre comme s'ils n'étaient pas des personnes liées, le prix effectivement payé ou à payer est réputé ne pas avoir été influencé par les liens entre eux. Il en est ainsi dans le cas où le prix effectivement payé ou à payer pour la matière a été établi d'une manière conforme aux pratiques habituelles de fixation des prix dans la branche de production en question, ou d'une manière conforme à la façon dont le vendeur établit ses prix pour les ventes aux acheteurs qui ne lui sont pas liés; le prix effectivement payé ou à payer est alors réputé ne pas avoir été influencé par les liens entre le producteur et le vendeur. De même, s'il est démontré que le prix effectivement payé ou à payer pour la matière est suffisant pour assurer le recouvrement du coût total de production de la matière, en plus d'un bénéfice représentatif du bénéfice global réalisé par le vendeur au cours d'une période représentative, telle qu'une année, pour des ventes de matières de la même nature ou de la même espèce, le prix effectivement payé ou à payer est réputé ne pas avoir été influencé par les liens entre le vendeur et le producteur.

(4) Dans une vente conclue entre un vendeur et un producteur qui sont des personnes liées, la valeur transactionnelle de la matière qui en fait l'objet est admise et déterminée conformément au paragraphe 2(1), si le vendeur ou le producteur démontre que cette valeur se rapproche étroitement de l'une des valeurs critères suivantes, existant au même moment ou presque au même moment que la vente et choisie par le vendeur ou le producteur :

a) la valeur transactionnelle lors de ventes, à des acheteurs qui ne lui sont pas liés, de matières identiques ou de matières similaires, déterminée conformément au paragraphe 2(1);

b) la valeur de matières identiques ou de matières similaires, déterminée conformément à l'article 9;

c) la valeur de matières identiques ou de matières similaires, déterminée conformément à l'article 10.

(5) Dans l'application d'une valeur critère visée au paragraphe (4), il est dûment tenu compte des différences attestées entre les niveaux commerciaux, les quantités, la valeur des éléments visés à l'alinéa 5(1)b) et les coûts supportés par le vendeur lors de ventes à un acheteur non lié qu'il n'a pas à supporter lors de ventes à une personne liée.

(6) L'application d'une valeur critère visée au paragraphe (4) se fait à l'initiative du vendeur, ou à l'initiative du producteur avec le consentement du vendeur, et ne peut servir qu'à des fins de comparaison pour déterminer si la valeur transactionnelle de la matière est acceptable. La valeur critère ne peut être utilisée comme valeur transactionnelle de la matière.

(7) Le paragraphe (4) donne au vendeur ou au producteur la possibilité de démontrer que la valeur transactionnelle se rapproche étroitement d'une valeur critère déjà acceptée par l'administration douanière du pays ALÉNA où se trouve le producteur et qu'elle est donc acceptable aux termes du paragraphe (1). Lorsque l'application d'une valeur critère aux termes du paragraphe (4) atteste que la valeur transactionnelle de la matière à évaluer est acceptable, l'administration douanière n'examine pas la question de l'influence des liens entre le vendeur et le producteur selon le paragraphe (1). Lorsque l'administration douanière est déjà en possession de renseignements lui permettant de conclure, sans complément d'enquête, que la valeur transactionnelle se rapproche étroitement de l'une des valeurs critères déterminées selon le paragraphe (4), le vendeur ou le producteur n'est pas tenu d'appliquer une valeur critère pour démontrer que la valeur transactionnelle est acceptable aux termes de ce paragraphe.

(8) Plusieurs facteurs doivent être pris en considération lorsqu'il s'agit de déterminer si la valeur transactionnelle de matières identiques ou de matières similaires se rapproche étroitement de la valeur transactionnelle de la matière à évaluer. Ces facteurs comprennent la nature de la matière, la nature de la branche de production considérée, la saison durant laquelle la matière est vendue et la question de savoir si l'écart entre les valeurs est significatif sur le plan commercial. Comme ces facteurs peuvent varier d'un cas à l'autre, il serait impossible d'appliquer dans tous les cas un écart uniforme acceptable, tel qu'un montant fixe ou un pourcentage fixe. Ainsi, un léger écart de valeur dans un cas se rapportant à un type particulier de matière pourrait être

inacceptable, tandis qu'un écart important dans un cas portant sur un autre type de matière pourrait être acceptable aux fins de déterminer si la valeur transactionnelle se rapproche étroitement d'une valeur critère visée au paragraphe (4).

4. (1) Le prix effectivement payé ou à payer est le paiement total que le producteur fait ou doit faire au vendeur de la matière ou pour le bénéfice de celui-ci. Il n'est pas nécessaire que le paiement prenne la forme d'un transfert de fonds : il peut se faire au moyen de lettres de crédit ou d'effets négociables. Le paiement peut être fait directement ou indirectement au vendeur. Ainsi, le règlement total ou partiel, par le producteur, d'une dette du vendeur constitue un paiement indirect.

(2) Les activités entreprises par le producteur pour son propre compte, autres que celles pour lesquelles un rajustement est prévu à l'article 5, ne sont pas considérées comme un paiement indirect, même lorsqu'elles pourraient être considérées comme étant pour le bénéfice du vendeur.

(3) La valeur transactionnelle ne comprend pas les frais des travaux de construction, d'installation, de montage, d'entretien ou d'assistance technique se rapportant à l'utilisation de la matière par le producteur, dans la mesure où ces frais sont distingués du prix effectivement payé ou à payer.

(4) Les transferts de dividendes et les autres paiements du producteur au vendeur qui ne se rapportent pas à l'achat de la matière ne font pas partie de la valeur transactionnelle.

5. (1) Aux fins de la détermination de la valeur transactionnelle de la matière, sont ajoutés au prix effectivement payé ou à payer :

a) dans la mesure où ils sont supportés par le producteur relativement à la matière à évaluer et dans la mesure où ils ne sont pas compris dans le prix effectivement payé ou à payer :

(i) les commissions et frais de courtage, sauf les commissions d'achat,

(ii) les coûts des contenants qui, aux fins douanières, sont classés avec la matière selon le Système harmonisé;

b) la valeur, imputée de façon raisonnable conformément au paragraphe (12), des éléments suivants lorsqu'ils sont fournis directement ou indirectement au vendeur par le producteur, sans frais ou à coût réduit, pour utilisation aux fins de la production et de la vente de la matière, dans la mesure où cette valeur n'est pas comprise dans le prix effectivement payé ou à payer :

(i) une matière, autre qu'une matière indirecte, utilisée dans la production de la matière à évaluer,

(ii) les outils, matrices, moules et matières indirectes similaires utilisés dans la production de la matière à évaluer,

(iii) une matière indirecte, sauf celles visées au sous-alinéa (ii) ou aux alinéas c), e) ou f) de la définition de « matière indirecte » figurant au paragraphe 2(1) du présent règlement, utilisée dans la production de la matière à évaluer,

(iv) les travaux techniques, les travaux de développement, les dessins, les travaux de conception et les plans et croquis, effectués hors du territoire du pays ALÉNA où se trouve le producteur, qui sont nécessaires pour la production de la matière à évaluer;

c) les redevances se rapportant à la matière, autres que les frais liés au droit de reproduire la matière sur le territoire du pays ALÉNA où se trouve le producteur, que celui-ci doit payer directement ou indirectement en tant que condition de la vente de la matière, dans la mesure où ces redevances ne sont pas comprises dans le prix effectivement payé ou à payer;

d) la valeur de toute partie des recettes résultant de la cession ou de l'utilisation ultérieures de la matière qui revient directement ou indirectement au vendeur.

(2) Les éléments visés au paragraphe (1) ne sont ajoutés aux termes du présent article au prix effectivement payé ou à payer que s'ils sont fondés sur des données objectives et quantifiables.

(3) En l'absence de données objectives et quantifiables quant aux éléments à ajouter aux termes du paragraphe (1) au prix effectivement payé ou à payer, la valeur transactionnelle ne peut être déterminée selon le paragraphe 2(1).

(4) L'adjonction d'éléments au prix effectivement payé ou à payer, aux fins de la détermination de la valeur transactionnelle, ne peut se faire que selon les modalités prévues au présent article.

(5) Les montants à ajouter en vertu de l'alinéa (1)a) sont ceux qui sont consignés à ce titre dans les livres comptables du producteur.

(6) La valeur des éléments visés au sous-alinéa (1)b)(i) est :

a) lorsque les éléments sont importés d'un endroit situé à l'extérieur du territoire du pays ALÉNA où se trouve le vendeur, leur valeur en douane;

b) lorsque le producteur ou une personne liée, au nom du producteur, achète les éléments d'une personne non liée sur le territoire du pays ALÉNA où se trouve le vendeur, le prix effectivement payé ou à payer pour ceux-ci;

c) lorsque le producteur ou une personne liée, au nom du producteur, acquiert les éléments, autrement que par achat, d'une personne non liée sur le territoire du pays ALÉNA où se trouve le vendeur, la valeur de la prestation afférente à l'acquisition des éléments, déterminée en fonction du coût de la prestation consigné dans les livres comptables du producteur ou de la personne liée;

d) lorsque les éléments sont produits par le producteur ou une personne liée sur le territoire du pays ALÉNA où se trouve le vendeur, le coût total des éléments, déterminé conformément au paragraphe (7).

Cette valeur comprend, s'ils ne sont pas déjà inclus en vertu des alinéas a) à d), les frais suivants qui sont consignés dans les livres comptables du producteur ou de la personne liée qui fournit les éléments au nom du producteur :

e) les frais de transport, d'assurance et d'emballage et autres frais engagés pour le transport des éléments jusqu'à l'emplacement du vendeur;

f) les droits et taxes payés ou à payer relativement aux éléments, autres que les droits et taxes qui font l'objet d'une exemption ou qui sont remboursés, remboursables ou récupérables de quelque autre manière, notamment tout crédit à valoir sur les droits ou taxes payés ou à payer;

g) les frais de courtage en douane, notamment les frais des services internes de courtage en douane, engagés relativement aux éléments;

h) le coût des déchets et rebuts qui résultent de l'utilisation des éléments dans la production de la matière, moins la valeur des déchets récupérables ou sous-produits.

(7) Pour l'application de l'alinéa (6)d), le coût total des éléments visés au sous-alinéa (1)b)(i) est :

a) dans le cas où les éléments sont produits par le producteur, soit, au choix de celui-ci :

(i) le coût total supporté à l'égard de tous ses produits -- calculé en fonction des coûts consignés dans ses livres comptables -- qui peut être imputé de façon raisonnable aux éléments conformément à l'annexe VII,

(ii) l'ensemble des coûts supportés par lui dont chacun -- calculé en fonction des coûts consignés dans ses livres comptables -- fait partie du coût total supporté à l'égard des éléments et peut être imputé de façon raisonnable aux éléments conformément à l'annexe VII;

b) dans le cas où les éléments sont produits par une personne liée au producteur, soit, au choix de celui-ci :

(i) le coût total supporté par la personne liée à l'égard de tous ses produits -- calculé en fonction des coûts consignés dans ses livres comptables -- qui peut être imputé de façon raisonnable aux éléments conformément à l'annexe VII,

(ii) l'ensemble des coûts supportés par elle dont chacun -- calculé en fonction des coûts consignés dans ses livres comptables -- fait partie du coût total supporté relativement aux éléments et peut être imputé de façon raisonnable aux éléments conformément à l'annexe VII.

(8) Sauf disposition contraire des paragraphes (10) et (11), la valeur des éléments visés aux sous-alinéas (1)b)(ii) à (iv) est :

a) soit le coût de ces éléments qui est consigné dans les livres comptables du producteur;

b) soit, lorsque ces éléments sont fournis par une autre personne au nom du producteur et que leur coût n'est pas consigné dans les livres comptables du producteur, le coût de ces éléments qui est consigné dans les livres comptables de cette autre personne.

(9) Lorsque les éléments visés aux sous-alinéas (1)b)(ii) à (iv) ont auparavant été utilisés par le producteur ou en son nom, la valeur des éléments est rajustée à la baisse pour tenir compte de cette utilisation.

(10) Lorsque les éléments visés aux sous-alinéas (1)b)(ii) et (iii) ont été loués par le producteur ou par une personne liée à celui-ci, la valeur des éléments est le coût de la location qui est consigné dans les livres comptables du producteur ou de la personne liée.

(11) Il ne peut être ajouté au prix effectivement payé ou à payer aucun montant au titre des éléments visés au sous-alinéa (1)b)(iv) qui font partie du domaine public, sauf le montant des frais d'obtention de copies de ceux-ci.

(12) Le producteur choisit la méthode consistant à imputer à la matière la valeur des éléments visés aux sous-alinéas (1)b)(ii) à (iv), pourvu qu'il s'agisse d'une imputation raisonnable, effectuée d'une manière appropriée aux circonstances. Les méthodes que le producteur peut choisir à cette fin comprennent l'imputation de la valeur au nombre d'unités produites jusqu'au moment de la première expédition, ou l'imputation de la valeur à la production totale prévue lorsqu'il existe des contrats ou des engagements fermes pour cette production. Il en est ainsi lorsque le producteur fournit au vendeur un moule pour utilisation dans la production de la matière et qu'il s'engage par contrat envers celui-ci à acheter 10 000 unités de cette matière. Au moment de la première expédition de 1 000 unités, le vendeur a déjà produit 4 000 unités. Dans ces circonstances, le producteur peut choisir d'imputer la valeur du moule à 4 000 unités ou à 10 000 unités, mais il ne peut choisir d'imputer la valeur des éléments à la première expédition de 1 000 unités. Le producteur peut choisir d'imputer la valeur totale des éléments à une seule expédition de matière uniquement dans les cas où cette expédition comprend toutes les unités de la matière acquises par lui aux termes du contrat ou de l'engagement qu'il a conclu avec le vendeur pour ce nombre d'unités.

(13) Le montant à ajouter au titre des redevances visées à l'alinéa (1)c) correspond au paiement des redevances consigné dans les livres comptables du producteur ou, si un tel paiement est consigné dans les livres comptables d'une autre personne, au paiement consigné dans ceux-ci.

(14) La valeur des recettes visées à l'alinéa (1)d) est le montant consigné à ce titre dans les livres comptables du producteur ou du vendeur.

6. (1) S'il n'y a pas de valeur transactionnelle aux termes du paragraphe 2(2) ou si la valeur transactionnelle est inacceptable en vertu du paragraphe 2(3), la valeur de la matière, visée au sous-alinéa 7(1)b)(ii) de la partie IV du présent règlement, correspond à la valeur transactionnelle de matières identiques vendues, au moment ou à peu près au moment où la matière à évaluer a été expédiée au producteur, à un acheteur se trouvant dans le même pays que celui-ci.

(2) Pour l'application du présent article, la valeur transactionnelle de matières identiques lors d'une vente effectuée au même niveau commercial et portant sensiblement sur la même quantité de matières que la matière à évaluer est utilisée pour la détermination de la valeur de celle-ci. En l'absence d'une telle vente, la valeur transactionnelle de matières identiques vendues à un niveau commercial différent ou en des quantités différentes, rajustée pour tenir compte des différences attribuables au niveau commercial ou à la quantité, est utilisée pourvu, toutefois, qu'un tel rajustement soit fondé

sur des éléments de preuve établissant clairement qu'il est raisonnable et exact, indépendamment du fait qu'il entraîne une augmentation ou une diminution de la valeur.

(3) Le rajustement effectué selon le paragraphe (2) pour tenir compte des différences de niveau commercial ou de quantité est subordonné à la condition qu'il soit fondé sur des éléments de preuve établissant clairement qu'il est raisonnable et exact. Il en est ainsi lorsqu'une liste de prix authentique indique le prix des diverses quantités. Si la matière à évaluer consiste en un envoi de 10 unités, que les seules matières identiques pour lesquelles il y a une valeur transactionnelle ont été vendues en quantité de 500 unités et qu'il est reconnu que le vendeur accorde des rabais de quantité, le rajustement requis peut être effectué d'après la liste de prix authentique du vendeur, en fonction du prix applicable à une vente de 10 unités. Il n'est pas nécessaire à cette fin qu'une vente de 10 unités ait eu lieu, dans la mesure où il a été établi, du fait de ventes portant sur d'autres quantités, que la liste de prix est authentique. En l'absence d'un tel critère objectif, toutefois, il est inopportun de déterminer la valeur selon le présent article.

(4) S'il y a plus d'une valeur transactionnelle de matières identiques, la moins élevée de ces valeurs est utilisée pour la détermination de la valeur de la matière selon le présent article.

7. (1) S'il n'y a pas de valeur transactionnelle aux termes du paragraphe 2(2), ou si la valeur transactionnelle est inacceptable en vertu du paragraphe 2(3), et que la valeur de la matière ne peut être déterminée selon l'article 6, celle-ci, visée au sous-alinéa 7(1)b)(ii) de la partie IV du présent règlement, correspond à la valeur transactionnelle de matières similaires vendues, au moment ou à peu près au moment où la matière à évaluer a été expédiée au producteur, à un acheteur se trouvant dans le même pays que celui-ci.

(2) Pour l'application du présent article, la valeur transactionnelle de matières similaires lors d'une vente effectuée au même niveau commercial et portant sensiblement sur la même quantité de matières que la matière à évaluer est utilisée pour la détermination de la valeur de celle-ci. En l'absence d'une telle vente, la valeur transactionnelle de matières similaires vendues à un niveau commercial différent ou en des quantités différentes, rajustée pour tenir compte des différences attribuables au niveau commercial ou à la quantité, est utilisée pourvu, toutefois, qu'un tel rajustement soit fondé sur des éléments de preuve établissant clairement qu'il est raisonnable et exact, indépendamment du fait qu'il entraîne une augmentation ou une diminution de la valeur.

(3) Le rajustement effectué selon le paragraphe (2) pour tenir compte des différences de niveau commercial ou de quantité est subordonné à la condition qu'il soit fondé sur des éléments de preuve établissant clairement qu'il est raisonnable et exact. Il en est ainsi lorsqu'une liste de prix authentique indique le prix des diverses quantités. Si la matière à évaluer consiste en un envoi de 10 unités, que les seules matières similaires pour lesquelles il y a une valeur transactionnelle ont été vendues en quantité de 500 unités et qu'il est reconnu que le vendeur accorde des rabais de quantité, le rajustement requis peut être effectué d'après la liste de prix authentique du vendeur, en fonction du prix applicable à une vente de 10 unités. Il n'est pas nécessaire à cette fin qu'une vente de 10 unités ait eu lieu, dans la mesure où il a été établi, du fait de ventes portant sur d'autres quantités, que la liste de prix est authentique. En l'absence d'un tel critère objectif, toutefois, il est inopportun de déterminer la valeur selon le présent article.

(4) S'il y a plus d'une valeur transactionnelle de matières similaires, la moins élevée de ces valeurs est utilisée pour la détermination de la valeur de la matière selon le présent article.

8. S'il n'y a pas de valeur transactionnelle aux termes du paragraphe 2(2), ou si la valeur transactionnelle est inacceptable en vertu du paragraphe 2(3), et que la valeur de la matière ne peut être déterminée selon les articles 6 ou 7, celle-ci, visée au sous-alinéa 7(1)b)(ii) de la partie IV du présent règlement, est déterminée conformément à l'article 9 ou, si elle ne peut l'être, conformément à l'article 10, sauf qu'à la demande du producteur l'ordre d'application des articles 9 et 10 est inversé.

9. (1) Dans le cadre du présent article, si des matières identiques ou des matières similaires sont vendues sur le territoire du pays ALÉNA où se trouve le producteur, dans le même état que celui de la matière au moment de sa réception par le producteur, la valeur de la matière, visée au sous-alinéa 7(1)b)(ii) de la partie IV du présent règlement, est fondée sur le prix unitaire auquel ces matières identiques ou ces matières similaires sont vendues, selon la quantité totale la plus élevée, au moment ou à peu près au moment où la matière à évaluer est reçue par le producteur, à des personnes qui se trouvent sur ce territoire et qui ne sont pas liées au vendeur, sous réserve des déductions suivantes :

a) le montant des commissions habituellement gagnées ou le montant représentant les bénéfices et frais généraux habituels en ce qui concerne les ventes, sur le territoire de ce pays ALÉNA, de matières de la même nature ou de la même espèce que la matière à évaluer;

b) les taxes, si elles sont comprises dans le prix unitaire, à payer sur le territoire de ce pays ALÉNA qui soit font l'objet d'une exemption, soit sont remboursées ou récupérables au moyen de crédits à valoir sur les taxes effectivement payées ou à payer.

(2) Si ni des matières identiques ni des matières similaires ne sont vendues au moment ou à peu près au moment où la matière à évaluer est reçue par le producteur, la valeur est, sous réserve des déductions prévues au paragraphe (1), fondée sur le prix unitaire auquel des matières identiques ou des matières similaires sont vendues sur le territoire du pays ALÉNA où se trouve le producteur, dans le même état que celui de la matière au moment de sa réception par le producteur, à la date la plus proche au cours des 90 jours suivant la date de sa réception par le producteur.

(3) L'expression « prix unitaire auquel ces matières identiques ou ces matières similaires sont vendues, selon la quantité totale la plus élevée », au paragraphe (1), s'entend du prix auquel le plus grand nombre d'unités est vendu à l'occasion de ventes conclues entre personnes non liées. Il en est ainsi lorsque des matières sont vendues selon une liste de prix comportant des prix unitaires favorisant les achats effectués en plus grandes quantités.

Quantité par vente	Prix unitaire	Nombre de ventes	Quantité totale vendue à chaque prix
1 à 10 unités	100	10 ventes de 5 unités	65
		5 ventes de 3 unités	
11 à 25 unités	95	5 ventes de 11 unités	55
plus de 25 unités	90	1 vente de 30 unités	80
		1 vente de 50 unités	

Le plus grand nombre d'unités vendues à un prix donné est de 80; en conséquence, le prix unitaire correspondant à la quantité totale la plus élevée est de 90.

Tel est également le cas lorsque deux ventes ont lieu. Dans la première vente, 500 unités sont vendues au prix de 95 unités monétaires chacune. Dans la seconde vente, 400 unités sont vendues au prix de 90 unités monétaires chacune. Dans cette situation, le plus grand nombre d'unités vendues à un prix donné est de 500; en conséquence, le prix unitaire correspondant à la quantité totale la plus élevée est de 95.

(4) La vente à une personne qui fournit, directement ou non, gratuitement ou à coût réduit, pour utilisation aux fins de la production de la matière, l'un ou plusieurs des éléments visés à l'alinéa 5(1)b), ne peut être prise en considération dans l'établissement du prix unitaire pour l'application du présent article.

(5) Le montant représentant les bénéfices et frais généraux habituels, visés à l'alinéa (1)a), est considéré comme un tout. Le nombre retenu pour la déduction à ce titre est déterminé en fonction des renseignements fournis par le producteur ou en son nom, à moins que les chiffres de celui-ci ne soient incompatibles avec ceux qui correspondent habituellement, dans le pays où il se trouve, aux ventes de matières de la même nature ou de la même espèce que la matière à évaluer. En pareil cas, le montant à déduire au titre des bénéfices et frais généraux est fondé sur des renseignements pertinents autres que ceux fournis par le producteur ou en son nom.

(6) Pour l'application du présent article, les frais généraux sont les frais directs et indirects de la commercialisation de la matière en question.

(7) Aux fins de la détermination, aux termes du présent article, du montant des commissions habituellement gagnées ou du montant représentant les bénéfices et frais généraux habituels, la question de savoir si certaines matières sont des matières de la même nature ou de la même espèce que la matière à évaluer est tranchée selon chaque cas d'espèce, compte tenu des circonstances particulières. Il doit y avoir un examen des ventes, dans le pays où se trouve le producteur, de la gamme ou du groupe le plus étroit de matières de la même nature ou de la même espèce que la matière à évaluer, sur lesquelles les renseignements nécessaires peuvent être fournis. Pour l'application du présent article, l'expression « matières de la même nature ou de la même espèce » comprend les matières importées du même pays que la matière à évaluer, ainsi que les matières importées d'autres pays ou acquises sur le territoire du pays ALÉNA où se trouve le producteur.

(8) Pour l'application du paragraphe (2), la date la plus proche est la date à laquelle il y a un nombre suffisant de ventes de matières identiques ou de matières similaires à d'autres personnes sur le territoire du pays ALÉNA où se trouve le producteur, pour permettre l'établissement du prix unitaire.

10. (1) Dans le cadre du présent article, la valeur de la matière, visée au sous-alinéa 7(1)b)(ii) de la partie IV du présent règlement, correspond à l'ensemble des éléments suivants :

a) le coût ou la valeur des matières utilisées dans la production de la matière à évaluer, déterminé en fonction des coûts consignés dans les livres comptables du producteur de la matière;

b) le coût lié à la production de la matière à évaluer, déterminé en fonction des coûts consignés dans les livres comptables du producteur de la matière;

c) un montant au titre des bénéfices et frais généraux égal à celui qui correspond habituellement aux ventes réalisées, sur le territoire du pays ALÉNA où se trouve le producteur, par des producteurs de matières de la même classe ou de la même espèce que la matière à évaluer, se trouvant dans le pays où celle-ci est produite.

Cette valeur comprend les valeurs suivantes si elles ne sont pas déjà incluses en application des alinéas a) ou b) et si les éléments en question sont fournis directement ou indirectement au producteur de la matière à évaluer, gratuitement ou à coût réduit, pour utilisation dans la production de celle-ci :

d) la valeur des éléments visés au sous-alinéa 5(1)b)(i), déterminée conformément au paragraphe 5(6);

e) la valeur des éléments visés aux sous-alinéas 5(1)b)(ii) à (iv), déterminée conformément au paragraphe 5(8) et imputée de façon raisonnable à la matière conformément au paragraphe 5(12).

(2) Pour l'application des alinéas (1)a) et b), dans les cas où les coûts consignés dans les livres comptables du producteur de la matière se rapportent à la fois à la production de la matière à évaluer et à la production d'autres produits et matières, les coûts visés à ces alinéas relativement à la matière à évaluer sont les coûts, consignés dans ces livres comptables, qui peuvent être imputés de façon raisonnable à celle-ci conformément à l'annexe VII.

(3) Le montant des bénéfices et frais généraux visés à l'alinéa (1)c) est déterminé d'après les renseignements fournis par le producteur de la matière à évaluer ou en son nom, sauf si les chiffres qu'il y a inclus au titre des bénéfices et frais généraux sont incompatibles avec ceux qui correspondent habituellement aux ventes réalisées par des producteurs de matières de la même nature ou de la même espèce que la matière à évaluer, se trouvant dans le pays de production du produit. Les renseignements fournis sont préparés d'une manière conforme aux principes comptables généralement reconnus dans le pays où la matière à évaluer est produite. Si la matière est produite sur le territoire d'un pays ALÉNA, les renseignements sont préparés

selon les principes comptables généralement reconnus figurant dans les documents applicables énumérés à l'annexe XII.

(4) Pour l'application de l'alinéa (1)c) et du paragraphe (3), « frais généraux » s'entend des frais directs et indirects de la production et de la vente de la matière qui ne sont pas inclus en application des alinéas (1)a) et b).

(5) Pour l'application du paragraphe (3), le montant des bénéfices et frais généraux est considéré comme un tout. Lorsque, dans les renseignements fournis par le producteur d'une matière ou en son nom, le chiffre des bénéfices est faible et celui des frais généraux élevé, le montant global des bénéfices et frais généraux peut néanmoins être considéré comme étant compatible avec celui qui correspond habituellement aux ventes de matières de la même nature ou de la même espèce que la matière à évaluer. Lorsque le producteur de la matière peut démontrer qu'il réalise un profit nul ou faible sur ses ventes de la matière en raison de circonstances commerciales particulières, ses bénéfices et frais généraux réels sont pris en considération dans la mesure où, d'une part, il peut les justifier par des motifs commerciaux valables et, d'autre part, sa politique de prix concorde avec les politiques habituelles de prix qui sont appliquées dans la branche de production visée. Une telle situation peut se produire lorsque les producteurs ont été contraints d'abaisser temporairement leurs prix en raison d'une baisse imprévisible de la demande, ou lorsqu'ils vendent la matière pour compléter une gamme de produits et de matières produits dans le pays de la vente et qu'ils se contentent d'un bénéfice faible afin de demeurer concurrentiels. De même, il y a le cas où une matière a été lancée et où le producteur se contente d'un bénéfice faible ou nul pour contrebalancer les frais généraux élevés entraînés par le lancement.

(6) Lorsque les chiffres des bénéfices et frais généraux fournis par le producteur de la matière ou en son nom sont incompatibles avec ceux qui correspondent habituellement aux ventes de matières de la même nature ou de la même espèce que la matière à évaluer, réalisées par d'autres producteurs dans le pays où la matière est vendue, le montant des bénéfices et frais généraux peut être fondé sur des renseignements pertinents autres que ceux fournis par le producteur ou en son nom.

(7) Dans le cas où l'administration douanière utilise, pour déterminer la valeur d'une matière selon le présent article, des renseignements autres que ceux fournis par le producteur de la matière ou en son nom, elle communique au producteur, s'il en fait la demande, la source de ces renseignements, les données utilisées et les calculs fondés sur celles-ci, sous réserve des dispositions relatives à la confidentialité prévues aux articles 107 et 108 de la *Loi sur les douanes*.

(8) La question de savoir si certaines matières sont de la même nature ou de la même espèce que la matière à évaluer est déterminée selon chaque cas d'espèce, compte tenu des circonstances particulières. Pour la détermination des bénéfices et frais généraux habituels selon le présent article, un examen est fait des ventes de la gamme ou du groupe le plus étroit de matières de la même nature ou de la même espèce, comprenant la matière à évaluer, sur lesquelles les renseignements nécessaires peuvent être fournis. Pour l'application du présent article, les matières de la même nature ou de la même espèce doivent provenir du même pays que la matière à évaluer.

11. (1) S'il n'y a pas de valeur transactionnelle aux termes du paragraphe 2(2), ou si la valeur transactionnelle est inacceptable en vertu du paragraphe 2(3), et que la valeur des matières ne peut être déterminée selon les articles 6 à 10, la valeur de la matière, visée au sous-alinéa 7(1)b)(ii) de la partie IV du présent règlement, est déterminée selon le présent article par des moyens raisonnables conformes aux principes et dispositions générales de la présente annexe et d'après les données qui sont disponibles dans le pays où se trouve le producteur.

(2) La détermination de la valeur de la matière selon le présent article ne peut être fondée sur :

- a) un système d'évaluation qui prévoit l'acceptation de la plus élevée de deux valeurs possibles;
- b) un coût de production autre que la valeur déterminée conformément à l'article 10;
- c) des valeurs minimales;
- d) des valeurs arbitraires ou fictives;
- e) s'il s'agit d'une matière produite sur le territoire du pays ALÉNA où se trouve le producteur, le prix de la matière pour exportation depuis ce territoire;
- f) s'il s'agit d'une matière importée, le prix de la matière pour exportation vers un pays autre que le territoire du pays ALÉNA où se trouve le producteur.

(3) La détermination de la valeur de la matière selon le présent article s'effectue, dans la mesure du possible, suivant les méthodes d'évaluation énoncées aux articles 2 à 10; toutefois, une souplesse raisonnable dans l'application de ces méthodes ne serait pas contraire aux objectifs et dispositions du présent article. Ainsi, l'exigence prévue à l'article 6 selon laquelle les matières identiques doivent être vendues au moment ou a peu près au moment où la matière à évaluer est expédiée au

producteur pourrait être interprétée de façon souple. De la même façon, des matières identiques produites dans un pays autre que celui où la matière est produite pourraient servir de fondement pour la détermination de la valeur de la matière, ou la valeur de matières identiques déjà déterminée selon l'article 9 pourrait être utilisée. Aussi, l'exigence prévue à l'article 7 selon laquelle les matières similaires doivent être vendues au moment ou à peu près au moment où la matière à évaluer est expédiée au producteur pourrait être interprétée de façon souple. De la même façon, des matières similaires produites dans un pays autre que celui où la matière est produite pourraient servir de fondement pour la détermination de la valeur de la matière, ou la valeur de matières similaires déjà déterminée selon l'article 9 pourrait être utilisée. Par ailleurs, le délai de 90 jours prévu à l'article 9 pourrait être appliqué de façon souple.

ANNEXE IX

MÉTHODES SERVANT À DÉTERMINER LA VALEUR DES MATIÈRES NON ORIGINAIRES QUI SONT DES MATIÈRES IDENTIQUES ET QUI SONT UTILISÉES DANS LA PRODUCTION D'UN PRODUIT À L'ÉGARD DUQUEL A ÉTÉ CHOISIE LA MÉTHODE DE LA VALEUR TRANSACTIONNELLE

Définitions et interprétation

1. Les définitions qui suivent s'appliquent à la présente annexe.

- « matières identiques » À l'égard d'une matière, matières qui sont les mêmes que cette matière à tous égards, notamment quant aux caractéristiques physiques, à la qualité et à la réputation, abstraction faite des différences d'aspect mineures. (*identical materials*)
- « méthode de la moyenne mobile » Méthode qui consiste à déterminer la valeur des matières non originaires utilisées dans la production d'un produit expédié à l'acheteur selon la valeur moyenne des matières non originaires du stock de matières, calculée conformément à l'article 4. (*rolling average method*)
- « méthode DEPS » Méthode qui consiste à considérer la valeur des dernières matières non originaires reçues dans le stock de matières, déterminée conformément à l'article 7 du présent règlement, comme la valeur des matières non originaires utilisées dans la production du premier produit expédié à l'acheteur. (*LIFO method*)
- « méthode PEPS » Méthode qui consiste à considérer la valeur des premières matières non originaires reçues dans le stock de matières, déterminée conformément à l'article 7 du présent règlement, comme la valeur des matières non originaires utilisées dans la production du premier produit expédié à l'acheteur. (*FIFO method*)
- « stock de matières » À l'égard d'une usine donnée du producteur d'un produit, le stock des matières non originaires qui sont des matières identiques et qui sont utilisées dans la production du produit. (*materials inventory*)

Dispositions générales

2. Les méthodes servant à déterminer la valeur des matières non originaires qui sont des matières identiques et qui sont visées au paragraphe 6(10) du présent règlement sont les suivantes :

- a) la méthode PEPS;
- b) la méthode DEPS;
- c) la méthode de la moyenne mobile.

3. (1) Lorsque le producteur d'un produit choisit l'une des méthodes visées à l'article 2 à l'égard de matières non originaires qui sont des matières identiques, il ne peut utiliser aucune autre de ces méthodes à l'égard d'autres matières non originaires qui sont des matières identiques et qui sont utilisées dans la production de ce produit, ou dans la production de tout autre produit à l'égard duquel il a choisi la méthode de la valeur transactionnelle.

(2) Lorsque la production d'un produit a lieu dans plus d'une usine, la méthode choisie par le producteur doit être utilisée à l'égard de toutes les usines où a lieu la production du produit.

(3) Le producteur peut choisir à tout moment de son exercice la méthode servant à déterminer la valeur des matières non originaires; il ne peut toutefois la changer au cours de cet exercice.

Valeur moyenne pour la méthode de la moyenne mobile

4. (1) La valeur moyenne des matières non originaires qui sont des matières identiques et qui sont utilisées dans la production d'un produit expédié à l'acheteur est calculée par division :

- a) de la valeur totale des matières non originaires qui sont des matières identiques et qui étaient dans le stock de matières avant l'expédition du produit, déterminée conformément à l'article 7 du présent règlement,

par

- b) le nombre total d'unités de ces matières non originaires qui étaient dans le stock de matières avant l'expédition du produit.

(2) La valeur moyenne calculée conformément au paragraphe (1) est appliquée aux unités des matières non originaires qui restent dans le stock de matières.

APPENDICE

« EXEMPLES » DE L'APPLICATION DES MÉTHODES SERVANT À DÉTERMINER LA VALEUR DES MATIÈRES NON ORIGINAIRES QUI SONT DES MATIÈRES IDENTIQUES ET QUI SONT UTILISÉES DANS LA PRODUCTION D'UN PRODUIT À L'ÉGARD DUQUEL A ÉTÉ CHOISIE LA MÉTHODE DE LA VALEUR TRANSACTIONNELLE

Les exemples qui suivent sont fondés sur les données du tableau ci-dessous et sur les hypothèses suivantes :

- a) les matières A sont des matières non originaires qui sont des matières identiques et qui sont utilisées dans la production du produit A;*
- b) une unité des matières A est utilisée pour produire une unité du produit A;*
- c) toutes les autres matières utilisées dans la production du produit A sont des matières originaires;*
- d) le produit A est assujéti à une prescription de teneur en valeur régionale et le producteur a choisi la méthode de la valeur transactionnelle;*
- e) le produit A est produit dans une seule usine.*

STOCK DE MATIÈRES			VENTES
(ENTRÉES DES MATIÈRES A)			(EXPÉDITIONS DU PRODUIT A)
DATE (J/M/A)	QUANTITÉ (UNITÉS)	COÛT UNITAIRE*	QUANTITÉ (UNITÉS)
01/01/94	200	1,05 \$	
03/01/94	1 000	1,00	
05/01/94	1 000	1,10	
08/01/94			500
09/01/94			500
10/01/94	1 000	1,05	
14/01/94			1 500
16/01/94	2 000	1,10	
18/01/94			1 500

* Le coût unitaire est déterminé conformément à l'article 7 du présent règlement.

Exemple 1 : Méthode PEPS

Par suite de l'application de la méthode PEPS :

- (1) les 200 unités des matières A reçues le 01/01/94 et évaluées à 1,05 \$ l'unité et 300 unités des 1 000 unités des matières A reçues le 03/01/94 et évaluées à 1,00 \$ l'unité sont considérées comme ayant été utilisées dans la production des 500 unités du produit A expédiées le 08/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 510 \$ [(200 unités x 1,05 \$) + (300 unités x 1,00 \$)];*
- (2) 500 des 700 unités restantes des matières A reçues le 03/01/94 et évaluées à 1,00 \$ l'unité sont considérées comme ayant été utilisées dans la production des 500 unités du produit A expédiées le 09/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 500 \$ (500 unités x 1,00 \$);*
- (3) les 200 unités restantes des 1 000 unités des matières A reçues le 03/01/94 et évaluées à 1,00 \$ l'unité, les 1 000 unités des matières A reçues le 05/01/94 et évaluées à 1,10 \$ l'unité et 300 des 1 000 unités des matières A reçues le 10/01/94 et évaluées à 1,05 \$ l'unité sont considérées comme ayant été utilisées dans la production des 1 500 unités du produit A expédiées le 14/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 1 615 \$ [(200 unités x 1,00 \$) + (1 000 unités x 1,10 \$) + (300 unités x 1,05 \$)];*
- (4) les 700 unités restantes des 1 000 unités des matières A reçues le 10/01/94 et évaluées à 1,05 \$ l'unité et 800 des 2 000 unités des matières A reçues le 16/01/94 et évaluées à 1,10 \$ l'unité sont considérées comme ayant été utilisées dans la production des 1 500 unités du produit A expédiées le 18/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 1 615 \$ [(700 unités x 1,05 \$) + (800 unités x 1,10 \$)].*

Exemple 2 : Méthode DEPS

Par suite de l'application de la méthode DEPS :

- (1) 500 des 1 000 unités des matières A reçues le 05/01/94 et évaluées à 1,10 \$ l'unité sont considérées comme ayant été utilisées dans la production des 500 unités du produit A expédiées le 08/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 550 \$ (500 unités x 1,10 \$);*
- (2) les 500 unités restantes des 1 000 unités des matières A reçues le 05/01/94 et évaluées à 1,10 \$ l'unité sont considérées comme ayant été utilisées dans la production des 500 unités du produit A expédiées le 09/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 550 \$ (500 unités x 1,10 \$);*

- (3) les 1 000 unités des matières A reçues le 10/01/94 et évaluées à 1,05 \$ l'unité et 500 des 1 000 unités des matières A reçues le 03/01/94 et évaluées à 1,00 \$ l'unité sont considérées comme ayant été utilisées dans la production des 1 500 unités du produit A expédiées le 14/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 1 550 \$ [(1 000 unités x 1,05 \$) + (500 unités x 1,00 \$)];
- (4) 1 500 des 2 000 unités des matières A reçues le 16/01/94 et évaluées à 1,10 \$ l'unité sont considérées comme ayant été utilisées dans la production des 1 500 unités du produit A expédiées le 18/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 1 650 \$ (1 500 unités x 1,10 \$).

Exemple 3 : Méthode de la moyenne mobile

Le tableau suivant indique la valeur moyenne des matières non originaires A établie selon la méthode de la moyenne mobile. Aux fins du présent exemple, une nouvelle valeur moyenne des matières non originaires A est calculée après chaque entrée.

STOCK DE MATIÈRES				
	DATE (J/M/A)	QUANTITÉ (UNITÉS)	COÛT UNITAIRE*	VALEUR TOTALE
Stock d'ouverture	01/01/94	200	1,05 \$	210 \$
Entrée	03/01/94	1 000	1,00	1 000
VALEUR MOYENNE		1 200	1,008	1 210
Entrée	05/01/94	1 000	1,10	1 100
VALEUR MOYENNE		2 200	1,05	2 310
Expédition	08/01/94	500	1,05	525
VALEUR MOYENNE		1 700	1,05	1 785
Expédition	09/01/94	500	1,05	525
VALEUR MOYENNE		1 200	1,05	1 260
Entrée	16/01/94	2 000	1,10	2 200
VALEUR MOYENNE		3 200	1,08	3 460

* Le coût unitaire est déterminé conformément à l'article 7 du présent règlement.

Par suite de l'application de la méthode de la moyenne mobile :

- (1) la valeur des matières non originaires utilisées dans la production des 500 unités du produit A expédiées le 08/01/94 est considérée comme étant égale à 525 \$ (500 unités x 1,05 \$);*
- (2) la valeur des matières non originaires utilisées dans la production des 500 unités du produit A expédiées le 09/01/94 est considérée comme étant égale à 525 \$ (500 unités x 1,05 \$).*

ANNEXE X

MÉTHODES DE GESTION DES STOCKS

PARTIE I

MATIÈRES FONGIBLES

Définitions et interprétation

1. Les définitions qui suivent s'appliquent à la présente partie.

- « identificateur d'origine » Marque indiquant si les matières fongibles sont des matières originaires ou des matières non originaires. (*origin identifier*)
- « méthode de la moyenne » Méthode qui consiste à déterminer l'origine des matières fongibles retirées du stock de matières selon le rapport, calculé en application de l'article 5, applicable aux matières originaires et aux matières non originaires du stock de matières. (*average method*)
- « méthode DEPS » Méthode qui consiste à considérer l'origine des dernières matières fongibles reçues dans le stock de matières comme l'origine des premières matières fongibles retirées du stock de matières. (*LIFO method*)
- « méthode PEPS » Méthode qui consiste à considérer l'origine des premières matières fongibles reçues dans le stock de matières comme l'origine des premières matières fongibles retirées du stock de matières. (*FIFO method*)
- « stock de matières »
 - a) À l'égard du producteur d'un produit, le stock des matières fongibles qui sont utilisées dans la production du produit;
 - b) à l'égard de la personne de qui le producteur du produit a acquis les matières fongibles, le stock duquel proviennent les matières fongibles vendues ou autrement cédées au producteur du produit. (*materials inventory*)
- « stock d'ouverture » Stock de matières au moment où est choisie une méthode de gestion des stocks. (*opening inventory*)

Dispositions générales

2. Les méthodes de gestion des stocks servant à déterminer si les matières fongibles visées à l'alinéa 7(14)a) du présent règlement sont des matières originaires sont les suivantes :

- a) la méthode de l'origine réelle;
- b) la méthode PEPS;
- c) la méthode DEPS;
- d) la méthode de la moyenne.

3. Lorsque le producteur d'un produit ou la personne de qui il a acquis les matières utilisées dans la production du produit choisit une méthode de gestion des stocks visée à l'article 2, cette méthode doit être utilisée du moment où elle est choisie jusqu'à la fin de l'exercice du producteur ou de la personne.

Méthode de l'origine réelle

4. (1) Sauf disposition contraire du paragraphe (2), le producteur ou la personne visé à l'article 3 qui choisit la méthode de l'origine réelle doit séparer matériellement, dans le stock de matières, les matières originaires qui sont des matières fongibles des matières non originaires qui sont des matières fongibles.

(2) Lorsque des matières originaires ou des matières non originaires qui sont des matières fongibles sont marquées d'un identificateur d'origine, le producteur ou la personne n'a pas à les séparer matériellement conformément au paragraphe (1) si l'identificateur d'origine demeure visible tout au long de la production du produit.

Méthode de la moyenne

5. Lorsque le producteur ou la personne visé à l'article 3 choisit la méthode de la moyenne, l'origine des matières fongibles retirées du stock de matières est déterminée selon le rapport, calculé conformément aux articles 6 à 8, applicable aux matières originaires et aux matières non originaires du stock de matières.

6. (1) Sauf disposition contraire des articles 7 et 8, le rapport est calculé, au choix du producteur ou de la personne, pour une période d'un mois ou de trois mois, par division :

a) de la somme des nombres suivants :

(i) le nombre total d'unités de matières originaires ou de matières non originaires qui sont des matières fongibles et qui étaient dans le stock de matières au début de la période précédente d'un mois ou de trois mois,

(ii) le nombre total d'unités de matières originaires ou de matières non originaires qui sont des matières fongibles et qui ont été reçues dans le stock de matières au cours de cette période précédente,

par

b) la somme des nombres suivants :

(i) le nombre total d'unités de matières originaires et de matières non originaires qui sont des matières fongibles et qui étaient dans le stock de matières au début de la période précédente d'un mois ou de trois mois,

(ii) le nombre total d'unités de matières originaires et de matières non originaires qui sont des matières fongibles et qui ont été reçues dans le stock de matières au cours de cette période précédente.

(2) Le rapport calculé conformément au paragraphe (1) à l'égard de la période précédente d'un mois ou de trois mois est appliqué aux matières fongibles qui restent dans le stock de matières à la fin de cette période.

7. (1) Lorsque le produit est assujetti à une prescription de teneur en valeur régionale, que cette teneur est calculée selon la méthode du coût net et que le producteur ou la personne choisit d'établir une moyenne sur une période conformément aux paragraphes 6(15), 11(1), (3) ou (6), 12(1) ou 13(4) du présent règlement, le rapport est calculé, à l'égard de cette période, par division :

a) de la somme des nombres suivants :

(i) le nombre total d'unités de matières originaires ou de matières non originaires qui sont des matières fongibles et qui étaient dans le stock de matières au début de la période,

(ii) le nombre total d'unités de matières originaires ou de matières non originaires qui sont des matières fongibles et qui ont été reçues dans le stock de matières au cours de cette période,

par

b) la somme des nombres suivants :

(i) le nombre total d'unités de matières originaires et de matières non originaires qui sont des matières fongibles et qui étaient dans le stock de matières au début de la période,

(ii) le nombre total d'unités de matières originaires et de matières non originaires qui sont des matières fongibles et qui ont été reçues dans le stock de matières au cours de cette période.

(2) Le rapport calculé conformément au paragraphe (1) à l'égard d'une période est appliqué aux matières fongibles qui restent dans le stock de matières à la fin de la période.

8. (1) Lorsque le produit est assujéti à une prescription de teneur en valeur régionale et que cette teneur est calculée selon la méthode de la valeur transactionnelle ou la méthode du coût net, le rapport est calculé pour chaque expédition du produit par division :

a) du nombre total d'unités de matières originaires ou de matières non originaires qui sont des matières fongibles et qui étaient dans le stock de matières avant l'expédition,

par

b) le nombre total d'unités de matières originaires et de matières non originaires qui sont des matières fongibles et qui étaient dans le stock de matières avant l'expédition.

(2) Le rapport calculé conformément au paragraphe (1) à l'égard d'une expédition du produit est appliqué aux matières fongibles qui restent dans le stock de matières après l'expédition.

Manière de traiter le stock d'ouverture

9. (1) Sauf disposition contraire des paragraphes (2) et (3), lorsque le producteur ou la personne visé à l'article 3 a des matières fongibles dans le stock d'ouverture, l'origine de celles-ci est déterminée de la façon suivante :

a) en relevant, dans les livres comptables du producteur ou de la personne, les dernières entrées de matières fongibles équivalant au total des matières fongibles du stock d'ouverture;

b) en déterminant l'origine des matières fongibles comprises dans ces entrées;

c) en considérant l'origine de ces matières fongibles comme l'origine des matières fongibles du stock d'ouverture.

(2) Lorsque le producteur ou la personne choisit la méthode de l'origine réelle et a, dans le stock d'ouverture, des matières originaires ou des matières non originaires qui sont des matières fongibles et qui sont marquées d'un identificateur d'origine, l'origine de celles-ci est déterminée selon l'identificateur d'origine.

(3) Le producteur ou la personne peut considérer toutes les matières fongibles du stock d'ouverture comme des matières non originaires.

PARTIE II

PRODUITS FONGIBLES

Définitions et interprétation

10. Les définitions qui suivent s'appliquent à la présente partie.

- « identificateur d'origine » Marque indiquant si les produits fongibles sont des produits originaires ou des produits non originaires. (*origin identifier*)
- « méthode de la moyenne » Méthode qui consiste à déterminer l'origine des produits fongibles retirés du stock de produits finis selon le rapport, calculé conformément à l'article 14, applicable aux produits originaires et aux produits non originaires du stock de produits finis. (*average method*)
- « méthode DEPS » Méthode qui consiste à considérer l'origine des derniers produits fongibles reçus dans le stock de produits finis comme l'origine des premiers produits fongibles retirés du stock de produits finis. (*LIFO method*)
- « méthode PEPS » Méthode qui consiste à considérer l'origine des premiers produits fongibles reçus dans le stock de produits finis comme l'origine des premiers produits fongibles retirés du stock de produits finis. (*FIFO method*)
- « stock de produits finis » Le stock duquel proviennent les produits fongibles vendus ou autrement cédés à une autre personne. (*finished goods inventory*)
- « stock d'ouverture » Stock de produits finis au moment où est choisie une méthode de gestion des stocks. (*opening inventory*)

Dispositions générales

11. Les méthodes de gestion des stocks servant à déterminer si les produits fongibles visés à l'alinéa 7(14)b) du présent règlement sont des produits originaires sont les suivantes :

- a) la méthode de l'origine réelle;
- b) la méthode PEPS;
- c) la méthode DEPS;
- d) la méthode de la moyenne.

12. Lorsque l'exportateur d'un produit ou la personne de qui il a acquis le produit choisit une méthode de gestion des stocks visée à l'article 11, cette méthode doit être utilisée du moment où elle est choisie jusqu'à la fin de l'exercice de l'exportateur ou de la personne.

Méthode de l'origine réelle

13. (1) Sauf disposition contraire du paragraphe (2), l'exportateur ou la personne visé à l'article 12 qui choisit la méthode de l'origine réelle doit séparer matériellement, dans le stock de produits finis, les produits originaires qui sont des produits fongibles des produits non originaires qui sont des produits fongibles.

(2) Lorsque des produits originaires ou des produits non originaires qui sont des produits fongibles sont marqués d'un identificateur d'origine, l'exportateur ou la personne n'a pas à les séparer matériellement conformément au paragraphe (1) si l'identificateur d'origine est visible sur les produits fongibles.

Méthode de la moyenne

14. (1) Lorsque l'exportateur ou la personne visé à l'article 12 choisit la méthode de la moyenne, l'origine des produits fongibles retirés du stock de produits finis au cours d'une période d'un mois ou de trois mois, au choix de l'exportateur ou de la personne, est déterminée selon le rapport applicable aux produits originaires et aux produits non originaires du stock de produits finis pour la période précédente d'un mois ou de trois mois, qui est calculé par division :

- a) de la somme des nombres suivants :

(i) le nombre total d'unités de produits originaires ou de produits non originaires qui sont des produits fongibles et qui étaient dans le stock de produits finis au début de la période précédente d'un mois ou de trois mois,

(ii) le nombre total d'unités de produits originaires ou de produits non originaires qui sont des produits fongibles et qui ont été reçues dans le stock de produits finis au cours de cette période précédente,

par

b) la somme des nombres suivants :

(i) le nombre total d'unités de produits originaires et de produits non originaires qui sont des produits fongibles et qui étaient dans le stock de produits finis au début de la période précédente d'un mois ou de trois mois,

(ii) le nombre total d'unités de produits originaires et de produits non originaires qui sont des produits fongibles et qui ont été reçues dans le stock de produits finis au cours de cette période précédente.

(2) Le rapport calculé conformément au paragraphe (1) à l'égard de la période précédente d'un mois ou de trois mois est appliqué aux produits fongibles qui restent dans le stock de produits finis à la fin de cette période.

Manière de traiter le stock d'ouverture

15. (1) Sauf disposition contraire des paragraphes (2) et (3), lorsque l'exportateur ou la personne visé à l'article 12 a des produits fongibles dans le stock d'ouverture, l'origine de ceux-ci est déterminée de la façon suivante :

a) en relevant, dans les livres comptables de l'exportateur ou de la personne, les dernières entrées de produits fongibles équivalant au total des produits fongibles du stock d'ouverture;

b) en déterminant l'origine des produits fongibles compris dans ces entrées;

c) en considérant l'origine de ces produits fongibles comme l'origine des produits fongibles du stock d'ouverture.

(2) Lorsque l'exportateur ou la personne choisit la méthode de l'origine réelle et a, dans le stock d'ouverture, des produits originaires ou des produits non originaires qui sont des produits fongibles et qui sont marqués d'un identificateur d'origine,

l'origine de ceux-ci est déterminée selon l'identificateur d'origine.

(3) L'exportateur ou la personne peut considérer tous les produits fongibles du stock d'ouverture comme des produits non originaires.

APPENDICE A

« EXEMPLES » DE L'APPLICATION DES MÉTHODES
DE GESTION DES STOCKS POUR DÉTERMINER
L'ORIGINE DES MATIÈRES FONGIBLES

Les exemples qui suivent sont fondés sur les données du tableau ci-dessous et sur les hypothèses suivantes :

- a) la matière originaire A et la matière non originaire A qui sont des matières fongibles sont utilisées dans la production du produit A;*
- b) une unité de la matière A est utilisée pour produire une unité du produit A;*
- c) la matière A est utilisée uniquement dans la production du produit A;*
- d) toutes les autres matières utilisées dans la production du produit A sont des matières originaires;*
- e) le producteur du produit A exporte toutes les expéditions du produit A vers le territoire d'un pays ALÉNA.*

STOCK DE MATIÈRES				VENTES
(ENTRÉES DE LA MATIÈRE A)				(EXPÉDITIONS DU PRODUIT A)
DATE (J/M/A)	QUANTITÉ (UNITÉS)	COÛT UNITAIRE*	VALEUR TOTALE	QUANTITÉ (UNITÉS)
18/12/93	100 (O ¹)	1,00 \$	100 \$	
27/12/93	100 (N ²)	1,10	110	
01/01/94	200 (SO ³)			
01/01/94	1 000 (O)	1,00	1 000	
05/01/94	1 000 (N)	1,10	1 100	
10/01/94				100
10/01/94	1 000 (O)	1,05	1 050	
15/01/94				700
16/01/94	2 000 (N)	1,10	2 200	
20/01/94				1 000
23/01/94				900

* le coût unitaire est déterminé conformément à l'article 7 du présent règlement

¹ « O » désigne les matières originaires

² « N » désigne les matières non originaires

³ « SO » désigne le stock d'ouverture

Exemple 1 : La méthode PEPS

Le produit A est assujéti à une prescription de teneur en valeur régionale. Le producteur A utilise la méthode de la valeur transactionnelle pour déterminer cette teneur.

Par suite de l'application de la méthode PEPS :

- (1) les 100 unités de la matière originaire A du stock d'ouverture qui ont été reçues dans le stock de matières le 18/12/93 sont considérées comme ayant été utilisées dans la production des 100 unités du produit A expédiées le 10/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 0 \$;
- (2) les 100 unités de la matière non originaire A du stock d'ouverture qui ont été reçues dans le stock de matières le 27/12/93 et 600 des 1 000 unités de la matière originaire A qui ont été reçues dans le stock de matières le 01/01/94 sont considérées comme ayant été utilisées dans la production des 700 unités du produit A expédiées le 15/01/94; par conséquent, la valeur des

matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 110 \$ (100 unités x 1,10 \$);

- (3) les 400 unités restantes des 1 000 unités de la matière originaire A qui ont été reçues dans le stock de matières le 01/01/94 et 600 des 1 000 unités de la matière non originaire A qui ont été reçues dans le stock de matières le 05/01/94 sont considérées comme ayant été utilisées dans la production des 1 000 unités du produit A expédiées le 20/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 660 \$ (600 unités x 1,10 \$);*
- (4) les 400 unités restantes des 1 000 unités de la matière non originaire A qui ont été reçues dans le stock de matières le 05/01/94 et 500 des 1 000 unités de la matière originaire A qui ont été reçues dans le stock de matières le 10/01/94 sont considérées comme ayant été utilisées dans la production des 900 unités du produit A expédiées le 23/01/94; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 440 \$ (400 unités x 1,10 \$).*

Exemple 2 : La méthode DEPS

Le produit A fait l'objet d'une exigence de changement de classification tarifaire et la matière non originaire A utilisée dans sa production ne subit pas le changement de classification tarifaire applicable. Par conséquent, lorsque la matière originaire A est utilisée dans la production du produit A, celui-ci est un produit originaire et, lorsque la matière non originaire A est utilisée dans la production du produit A, celui-ci est un produit non originaire.

Par suite de l'application de la méthode DEPS :

- (1) 100 des 1 000 unités de la matière non originaire A qui ont été reçues dans le stock de matières le 05/01/94 sont considérées comme ayant été utilisées dans la production des 100 unités du produit A expédiées le 10/01/94;*
- (2) 700 des 1 000 unités de la matière originaire A qui ont été reçues dans le stock de matières le 10/01/94 sont considérées comme ayant été utilisées dans la production des 700 unités du produit A expédiées le 15/01/94;*
- (3) 1 000 des 2 000 unités de la matière non originaire A qui ont été reçues dans le stock de matières le 16/01/94 sont considérées comme ayant été utilisées dans la production des 1 000 unités du produit A expédiées le 20/01/94;*
- (4) 900 des 1 000 unités restantes de la matière non originaire A qui ont été reçues dans le stock de matières le 16/01/94 sont considérées comme ayant été utilisées dans la production des 900 unités du produit A expédiées le 23/01/94.*

Exemple 3 : La méthode de la moyenne

Le produit A est assujéti à la prescription de teneur en valeur régionale applicable. Le producteur A utilise la méthode de la valeur transactionnelle pour déterminer cette teneur. Il détermine la valeur moyenne de la matière non originaire A et le rapport entre la matière originaire A et la valeur totale de la matière originaire A et de la matière non originaire A, tel qu'il est indiqué dans le tableau suivant.

	STOCK DE MATIÈRES						VENTES	
	(ENTRÉES DE LA MATIÈRE A)			(MATIÈRE NON ORIGINAIRE)			(EXPÉDITIONS DU PRODUIT A)	
	DATE (J/M/A)	QUANTITÉ (UNITÉS)	VALEUR TOTALE	COÛT UNITAIRE*	QUANTITÉ (UNITÉS)	VALEUR TOTALE	RAPPORT	QUANTITÉ (UNITÉS)
Entrée	18/12/93	100 (O ¹)	100 \$	1,00 \$				
Entrée	27/12/93	100 (N ²)	110	1,10	100	110,00 \$		
MOYENNE – VALEUR STOCK		200 (SO ³)	210	1,05	100	105,00	0,50	
Entrée	01/01/94	1 000 (O)	1 000	1,00				
MOYENNE – VALEUR STOCK		1 200	1 210	1,01	100	101,00	0,08	
Entrée	05/01/94	1 000 (N)	1 100	1,10	1 000	1 100,00		
MOYENNE – VALEUR STOCK		2 200	2 310	1,05	1 100	1 155,00	0,50	
Expédition	10/01/94	(100)	(105)	1,05	(50)	(52,50)		100
Entrée	10/01/94	1 000 (O)	1 050	1,05				
MOYENNE – VALEUR STOCK		3 100	3 255	1,05	1 050	1 102,50	0,34	
Expédition	15/01/94	(700)	(735)	1,05	(238)	(249,90)		700
Entrée	16/01/94	2 000 (N)	2 200	1,10	2 000	2 200,00		
MOYENNE – VALEUR STOCK		4 400	4 720	1,07	2 812	3 008,84	0,64	
Expédition	20/01/94	(1 000)	(1 070)	1,07	(640)	(684,80)		1 000
Expédition	23/01/94	(900)	(963)	1,07	(576)	(616,32)		900
MOYENNE – VALEUR STOCK		2 500	2 687	1,07	1 596	1 707,24	0,64	

* le coût unitaire est déterminé conformément à l'article 7 du présent règlement

¹ « O » désigne les matières originaires

² « N » désigne les matières non originaires

³ « SO » désigne le stock d'ouverture

Par suite de l'application de la méthode de la moyenne :

(1) avant l'expédition des 100 unités de la matière A le 10/01/94, le rapport entre les unités de la matière originaire A et le total des unités de la matière A dans le stock de matières était égal à

0,50 (1 100 unités/2 200 unités), et le rapport entre les unités de la matière non originaire A et le total des unités de la matière A dans le stock de matières était égal à 0,50 (1 100 unités/2 200 unités);

selon ces rapports, 50 unités (100 unités x 0,50) de la matière originaire A et 50 unités (100 unités x 0,50) de la matière non originaire A sont considérées comme ayant été utilisées dans la production des 100 unités du produit A expédiées le 10/01/94; par conséquent, la valeur de la matière non originaire A utilisée dans la production de ces produits est considérée comme étant égale à 52,50 \$ [100 unités x 1,05 \$ (valeur unitaire moyenne) x 0,50];

les rapports sont appliqués aux unités de la matière A qui restent dans le stock de matières après l'expédition : 1 050 unités (2 100 unités x 0,50) sont considérées comme des matières originaires et 1 050 unités (2 100 unités x 0,50), comme des matières non originaires;

- (2) avant l'expédition des 700 unités du produit A le 15/01/94, le rapport entre les unités de la matière originaire A et le total des unités de la matière A dans le stock de matières était égal à 66 % (2 050 unités/3 100 unités), et le rapport entre les unités de la matière non originaire A et le total des unités de la matière A qui étaient dans le stock de matières était égal à 34 % (1 050 unités/3 100 unités);

selon ces rapports, 462 unités (700 unités x 0,66) de la matière originaire A et 238 unités (700 unités x 0,34) de la matière non originaire A sont considérées comme ayant été utilisées dans la production des 700 unités du produit A expédiées le 15/01/94; par conséquent, la valeur de la matière non originaire A utilisée dans la production de ces produits est considérée comme étant égale à 249,90 \$ [700 unités x 1,05 \$ (valeur unitaire moyenne) x 34 %];

les rapports sont appliqués aux unités de la matière A qui restent dans le stock de matières après l'expédition : 1 584 unités (2 400 unités x 0,66) sont considérées comme des matières originaires et 816 unités (2 400 unités x 0,34), comme des matières non originaires;

- (3) avant l'expédition des 1 000 unités de la matière A le 20/01/94, le rapport entre les unités de la matière originaire A et le total des unités de la matière A dans le stock de matières était égal à 36 % (1 584 unités/4 400 unités), et le rapport entre les unités de la matière non originaire A et le total des unités de la matière A dans le stock de matières était égal à 64 % (2 816 unités/4 400 unités);

selon ces rapports, 360 unités (1 000 unités x 0,36) de la matière originaire A et 640 unités (1 000 unités x 0,64) de la matière non originaire A sont considérées comme ayant été utilisées dans la production des 1 000 unités du produit A expédiées le 20/01/94; par conséquent, la valeur de la matière non originaire A utilisée dans la production de ces produits est considérée comme étant égale à 684,80 \$ [1 000 unités x 1,07 \$ (valeur unitaire moyenne) x 64 %];

ces rapports sont appliqués aux unités de la matière A qui restent dans le stock de matières après l'expédition : 1 224 unités (3 400 unités x 0,36) sont considérées comme des matières originaires et 2 176 unités (3 400 unités x 0,64), comme des matières non originaires;

- (4) avant l'expédition des 900 unités du produit A le 23/01/94, le rapport entre les unités de la matière originaire A et le total des unités de la matière A dans le stock de matières était égal à

36 % (1 224 unités/3 400 unités), et le rapport entre les unités de la matière non originaire A et le total des unités de la matière A dans le stock de matières était égal à 64 % (2 176 unités/3 400 unités);

selon ces rapports, 324 unités (900 unités x 0,36) de la matière originaire A et 576 unités (900 unités x 0,64) de la matière non originaire A sont considérées comme ayant été utilisées dans la production des 900 unités du produit A expédiées le 23/01/94; par conséquent, la valeur de la matière non originaire A utilisée dans la production de ces produits est considérée comme étant égale à 616,32 \$ [900 unités x 1,07 \$ (valeur unitaire moyenne) x 64 %];

ces rapports sont appliqués aux unités de la matière A qui restent dans le stock de matières après l'expédition : 900 unités (2 500 unités x 0,36) sont considérées comme des matières originaires et 1 600 unités (2 500 unités x 0,64), comme des matières non originaires.

Exemple 4 : La méthode de la moyenne

Le produit A est assujetti à la prescription de teneur en valeur régionale applicable. Le producteur A utilise la méthode du coût net et fait la moyenne sur une période d'un mois en application de l'alinéa 6(15)a) du présent règlement pour déterminer cette teneur.

Par suite de l'application de la méthode de la moyenne :

le rapport entre les unités de la matière originaire A et le total des unités de la matière A dans le stock de matières pour janvier 1994 est égal à 40,4 % (2 100 unités/5 200 unités);

selon ce rapport, 1 091 unités (2 700 unités x 0,404) de la matière originaire A et 1 609 unités (2 700 unités - 1 091 unités) de la matière non originaire A sont considérées comme ayant été utilisées dans la production des 2 700 unités du produit A expédiées en janvier 1994; par conséquent, la valeur des matières non originaires utilisées dans la production de ces produits est considérée comme étant égale à 0,64 \$ l'unité [5 560 \$ (valeur totale de la matière A qui fait partie du stock de matières)/5 200 (unités de matière A qui font partie du stock de matières) = 1,07 \$ (valeur unitaire moyenne) x (1 - 0,404)] ou 1 728 \$ (0,64 \$ x 2 700 unités);

ce rapport est appliqué aux unités du produit A qui restent dans le stock de produits finis le 31 janvier 1994 : 1 010 unités (2 500 unités x 0,404) sont considérées comme des produits originaires et 1 490 unités (2 500 unités - 1 010 unités), comme des produits non originaires.

APPENDICE B

« EXEMPLES » DE L'APPLICATION DES MÉTHODES DE GESTION DES STOCKS POUR DÉTERMINER L'ORIGINE DES PRODUITS FONGIBLES

Les exemples qui suivent sont fondés sur les données du tableau ci-dessous et sur l'hypothèse voulant que l'exportateur A acquiert le produit originaire A et le produit non originaire A qui sont des produits fongibles et combine ou mélange matériellement le produit A avant d'exporter ces produits à leur acheteur.

STOCK DE PRODUITS FINIS (ENTRÉES DU PRODUIT A)		VENTES (EXPÉDITIONS DU PRODUIT A)
DATE (J/M/A)	QUANTITÉ (UNITÉS)	QUANTITÉ (UNITÉS)
18/12/93	100 (O ¹)	
27/12/93	100 (N ²)	
01/01/94	200 (SO ³)	
01/01/94	1 000 (O)	
05/01/94	1 000 (N)	
10/01/94		100
10/01/94	1 000 (O)	
15/01/94		700
16/01/94	2 000 (N)	
20/01/94		1 000
23/01/94		900

¹ « O » désigne les produits originaires

² « N » désigne les produits non originaires

³ « SO » désigne le stock d'ouverture

Exemple 1 : La méthode PEPS

Par suite de l'application de la méthode PEPS :

- (1) les 100 unités du produit originaire A du stock d'ouverture qui ont été reçues dans le stock de produits finis le 18/12/93 sont considérées comme étant les 100 unités du produit A expédiées le 10/01/94;
- (2) les 100 unités du produit non originaire A du stock d'ouverture qui ont été reçues dans le stock de produits finis le 27/12/93 et 600 des 1 000 unités du produit originaire A qui ont été reçues dans le stock de produits finis le 01/01/94 sont considérées comme étant les 700 unités du produit A expédiées le 15/01/94;
- (3) les 400 unités restantes des 1 000 unités du produit originaire A qui ont été reçues dans le stock de produits finis le 01/01/94 et 600 des 1 000 unités du produit non originaire A qui ont été reçues dans le stock de produits finis le 05/01/94 sont considérées comme étant les 1 000 unités du produit A expédiées le 20/01/94;
- (4) les 400 unités restantes des 1 000 unités du produit non originaire A qui ont été reçues dans le stock de produits finis le 05/01/94 et 500 des 1 000 unités du produit originaire A qui ont été reçues dans le stock de produits finis le 10/01/94 sont considérées comme étant les 900 unités du produit A expédiées le 23/01/94.

Exemple 2 : La méthode DEPS

Par suite de l'application de la méthode DEPS :

- (1) 100 des 1 000 unités du produit non originaire A qui ont été reçues dans le stock de produits finis le 05/01/94 sont considérées comme étant les 100 unités du produit A expédiées le 10/01/94;
- (2) 700 des 1 000 unités du produit originaire A qui ont été reçues dans le stock de produits finis le 10/01/94 sont considérées comme étant les 700 unités du produit A expédiées le 15/01/94;
- (3) 1 000 des 2 000 unités du produit non originaire A qui ont été reçues dans le stock de produits finis le 16/01/94 sont considérées comme étant les 1 000 unités du produit A expédiées le 20/01/94;
- (4) 900 des 1 000 unités restantes du produit non originaire A qui ont été reçues dans le stock de produits finis le 16/01/94 sont considérées comme étant les 900 unités du produit A expédiées le 23/01/94.

Exemple 3 : La méthode de la moyenne

L'exportateur A choisit de déterminer l'origine du produit A sur une base mensuelle. Il a exporté 3 000 unités du produit A au cours du mois de février 1994. L'origine des unités du produit A exportées au cours de ce mois est déterminée en fonction du mois précédent, soit janvier 1994.

Par suite de l'application de la méthode de la moyenne :

le rapport entre les produits originaires et tous les produits dans le stock de produits finis au mois de janvier 1994 est égal à 40,4 % ($2\,100 \text{ unités} / 5\,200 \text{ unités}$);

selon ce rapport, 1 212 unités ($3\,000 \text{ unités} \times 0,404$) du produit A expédiées en janvier 1994 sont considérées comme des produits originaires et 1 788 unités ($3\,000 \text{ unités} - 1\,212 \text{ unités}$) du produit A, comme des produits non originaires;

ce rapport est appliqué aux unités du produit A qui restent dans le stock de produits finis le 31 janvier 1994 : 1 010 unités ($2\,500 \text{ unités} \times 0,404$) sont considérées comme des produits originaires et 1 490 unités ($2\,500 \text{ unités} - 1\,010 \text{ unités}$), comme des produits non originaires.

ANNEXE XI

MÉTHODE POUR CALCULER LES FRAIS D'INTÉRÊT NON ADMISSIBLES

Définitions et interprétation

1. Les définitions qui suivent s'appliquent à la présente annexe.

- « contrat à taux fixe » Contrat de prêt, contrat d'achat par versements échelonnés ou autre accord de financement aux termes duquel le taux d'intérêt demeure fixe pendant toute la durée du contrat ou de l'accord. (*fixed-rate contract*)
- « contrat à taux variable » Contrat de prêt, contrat d'achat par versements échelonnés ou autre accord de financement aux termes duquel le taux d'intérêt est rajusté périodiquement pendant la durée du contrat ou de l'accord, selon les modalités qui y sont prévues. (*variable-rate contract*)
- « échéance moyenne pondérée applicable au principal » Pour un contrat à taux fixe et un contrat à taux variable, le nombre d'années ou de parties d'année qui est égal au nombre qu'on obtient :
 - a) en divisant la somme des paiements de principal pondérés :
 - (i) dans le cas d'un contrat à taux fixe, par le montant initial du prêt,
 - (ii) dans le cas d'un contrat à taux variable, par le solde du principal au début de la période de rajustement du taux d'intérêt à l'égard duquel les paiements de principal pondérés ont été calculés;
 - b) en arrondissant le montant obtenu selon l'alinéa a) à la première décimale, les résultats ayant cinq en deuxième décimale étant arrondis à la décimale supérieure. (*weighted average principal maturity*)
- « échéancier » Le calendrier des paiements de principal et d'intérêt échelonnés sur des intervalles de une ou deux semaines, d'un mois, d'un an ou tout autre intervalle, ou une combinaison de ceux-ci, effectués par le producteur au prêteur selon les modalités d'un contrat à taux fixe ou d'un contrat à taux variable. (*payment schedule*)

« interpolation linéaire » En ce qui concerne le rendement des titres d'emprunt du gouvernement fédéral, l'application de la formule mathématique suivante :

$$A + [((B - A) \times (E - D)) / (C - D)]$$

où :

- A représente le rendement des titres d'emprunt du gouvernement fédéral dont l'échéance se rapproche le plus en durée -- tout en étant plus brève -- de l'échéance moyenne pondérée applicable au principal selon l'échéancier prévu par le contrat à taux fixe ou le contrat à taux variable auquel ces titres d'emprunt sont comparés;
- B le rendement des titres d'emprunt du gouvernement fédéral dont l'échéance se rapproche le plus en durée -- tout en étant plus longue -- de l'échéance moyenne pondérée applicable au principal selon cet échéancier;
- C l'échéance des titres d'emprunt du gouvernement fédéral dont l'échéance se rapproche le plus en durée -- tout en étant plus longue -- de l'échéance moyenne pondérée applicable au principal selon cet échéancier;
- D l'échéance des titres d'emprunt du gouvernement fédéral dont l'échéance se rapproche le plus en durée -- tout en étant plus brève -- de l'échéance moyenne pondérée applicable au principal selon cet échéancier;
- E l'échéance moyenne pondérée applicable au principal selon cet échéancier. (*linear interpolation*)

« paiement de principal pondéré »

a) Dans le cas d'un contrat à taux fixe, le montant qu'on obtient en multipliant chaque paiement de principal prévu par le contrat par le nombre d'années ou de parties d'année compris entre la date à laquelle le producteur a conclu le contrat et la date du paiement de principal;

b) dans le cas d'un contrat à taux variable, la somme des montants suivants :

(i) le montant qu'on obtient en multipliant chaque paiement de principal fait pendant la période de calcul du taux d'intérêt en cours par le nombre d'années ou de parties d'année compris entre le début de cette période et la date du paiement de principal,

(ii) le montant égal au principal impayé, mais pas nécessairement exigible, à la fin de la période de calcul

du taux d'intérêt en cours, multiplié par le nombre d'années ou de parties d'année compris entre le début et la fin de cette période. (*weighted principal payment*)

« rendement des titres d'emprunt du gouvernement fédéral »

a) Dans le cas d'un producteur se trouvant au Canada, le rendement des titres d'emprunt du gouvernement fédéral qui est indiqué dans le *Bulletin hebdomadaire de statistiques financières* de la Banque du Canada, pour la semaine où le producteur a conclu le contrat ou la semaine comprenant la date du rajustement le plus récent du taux d'intérêt, le cas échéant, aux termes du contrat :

(i) si le taux d'intérêt est rajusté à des intervalles de moins d'un an, sous la rubrique « Bons du Trésor »,

(ii) dans tout autre cas, sous la rubrique « Quelques rendements d'obligations du gouvernement canadien de référence »;

b) dans le cas d'un producteur se trouvant au Mexique, le rendement des titres d'emprunt du gouvernement fédéral qui est indiqué dans la publication de la Banco de Mexico intitulée *La Seccion de Indicadores Monetarios, Financieros, y de Finanzas Publicas, de los Indicadores Economicos*, sous la rubrique « *Certificados de la Tesoreria de la Federacion* » pour la semaine où le producteur a conclu le contrat ou la semaine comprenant la date du rajustement le plus récent du taux d'intérêt, le cas échéant, aux termes du contrat;

c) dans le cas d'un producteur se trouvant aux États-Unis, le rendement des titres d'emprunt du gouvernement fédéral qui est indiqué dans la publication statistique du Federal Reserve intitulée (H.15) *Selected Interest Rates*, pour la semaine où le producteur a conclu le contrat ou la semaine comprenant la date du rajustement le plus récent du taux d'intérêt, le cas échéant, aux termes du contrat :

(i) si le taux d'intérêt est rajusté à des intervalles de moins d'un an, sous la rubrique « U.S. Government Securities, Treasury bills, Secondary market »,

(ii) dans tout autre cas, sous la rubrique « U.S. Government Securities, Treasury constant maturities ». (*yield on federal government debt obligations*)

Dispositions générales

2. Aux fins du calcul des frais d'intérêt non admissibles :

a) dans le cas d'un contrat à taux fixe, le taux d'intérêt prévu par le contrat est comparé au rendement des titres d'emprunt du gouvernement fédéral dont l'échéance est égale en durée à l'échéance moyenne pondérée applicable au principal selon l'échéancier prévu par le contrat (ce rendement étant déterminé par interpolation linéaire au besoin);

b) dans le cas d'un contrat à taux variable :

(i) aux termes duquel le taux d'intérêt est rajusté à des intervalles de un an ou moins, le taux d'intérêt est comparé au rendement des titres d'emprunt du gouvernement fédéral dont l'échéance se rapproche le plus, en durée, de la période de rajustement du taux d'intérêt applicable au contrat,

(ii) aux termes duquel le taux d'intérêt est rajusté à des intervalles supérieurs à un an, le taux d'intérêt est comparé au rendement des titres d'emprunt du gouvernement fédéral dont l'échéance correspond en durée à l'échéance moyenne pondérée applicable au principal selon l'échéancier prévu par le contrat (ce rendement étant déterminé par interpolation linéaire au besoin);

c) dans le cas d'un contrat à taux fixe ou d'un contrat à taux variable aux termes duquel l'échéance moyenne pondérée applicable au principal selon l'échéancier qui y est prévu est de plus longue durée que les échéances offertes pour les titres d'emprunt du gouvernement fédéral, le taux d'intérêt prévu par le contrat est comparé au rendement des titres d'emprunt du gouvernement fédéral dont l'échéance se rapproche le plus, en durée, de l'échéance moyenne pondérée applicable au principal selon cet échéancier.

APPENDICE

« EXEMPLE » DE L'APPLICATION DE LA MÉTHODE SERVANT
À CALCULER LES FRAIS D'INTÉRÊT NON ADMISSIBLES
DANS LE CAS D'UN CONTRAT À TAUX FIXE

L'exemple qui suit est fondé sur les données du tableau ci-dessous et sur les hypothèses suivantes :

- a) un producteur, situé dans un pays ALÉNA, emprunte d'une personne de ce pays ALÉNA la somme de 1 000 000 \$ aux termes d'un contrat à taux fixe;*
- b) selon les modalités du contrat, le prêt est remboursable sur une période de 10 ans et le taux d'intérêt est de 6 pour cent par année sur le solde de principal décroissant;*
- c) l'échéancier établi par le prêteur selon les modalités du contrat oblige le producteur à effectuer des paiements annuels de 135 867,36 \$ au titre du principal et de l'intérêt pendant toute la durée du contrat;*
- d) il n'existe aucun titre d'emprunt du gouvernement fédéral ayant une échéance égale à l'échéance moyenne pondérée applicable au principal du contrat, soit six ans;*
- e) les titres d'emprunt du gouvernement fédéral dont l'échéance se rapproche le plus, en durée, de l'échéance moyenne pondérée applicable au principal du contrat sont ceux à échéance de cinq ans et de sept ans, et leur rendement s'élève respectivement à 4,7 pour cent et à 5,0 pour cent.*

Années du prêt	Solde du principal ²	Paiement d'intérêt ³	Paiement de principal ⁴	Selon échéancier	Paiement de principal pondéré ⁵
1	924 132,04 \$	60 000,00 \$	75 867,96 \$	135 867,96 \$	75 867,96 \$
2	843 712,00	55 447,92	80 420,04	135 867,96	160 840,08
3	758 466,76	50 622,72	85 245,24	135 867,96	255 735,72
4	668 106,81	45 508,01	90 359,95	135 867,96	361 439,82
5	572 325,26	40 086,41	95 781,55	135 867,96	478 907,76
6	470 796,81	34 339,52	101 528,44	135 867,96	609 170,67
7	363 176,66	28 247,81	107 620,15	135 867,96	753 341,06
8	249 099,30	21 790,60	114 077,36	135 867,96	912 618,88
9	128 177,30	14 945,96	120 922,00	135 867,96	1 088 298,02
10	(0,00)	7 690,66	128 177,32	135 867,96	<u>1 281 773,22</u>
					5 977 993,19 \$

Échéance moyenne pondérée applicable au principal
 $5\,977\,993,19 \$ / 1\,000\,000 = 5,977993$ ou 6 ans⁶

Par suite de l'application de la méthode susmentionnée :

² Le solde du principal représente le solde du prêt à la fin de chaque année complète de la durée du prêt et est obtenu par défalcation du paiement de principal pour l'année en cours du solde du prêt à la fin de l'année précédente.

³ Le paiement d'intérêt est égal au résultat qu'on obtient en multipliant le solde du prêt à la fin de l'année précédente par le taux d'intérêt de 6 pour cent prévu au contrat.

⁴ Le paiement de principal est le montant obtenu par défalcation du paiement d'intérêt de l'année en cours du montant du paiement annuel indiqué dans l'échéancier.

⁵ Le paiement de principal pondéré est égal au résultat qu'on obtient en multipliant, pour chaque année du prêt, le paiement de principal pour l'année par le nombre d'années écoulées du prêt à la fin de l'année.

⁶ L'échéance moyenne pondérée applicable au principal du contrat est le résultat qu'on obtient en divisant la somme des paiements de principal pondérés par le montant initial du prêt et en arrondissant le nombre obtenu à une décimale près.

Début de l'année	Solde du principal	Taux d'intérêt %	Paiement d'intérêt	Paiement de principal	Selon échéancier	Paiement de principal pondéré
1	1 000 000,00 \$	6,00	60 000,00 \$	75 867,96 \$	135 867,96 \$	
2	924 132,04	6,00	55 447,92	80 420,04	135 867,96	
3	843 712,01	8,00	67 496,96	79 321,38	146 818,34	79 321,38 \$
4	764 390,62	8,00	61 151,25	85 667,09	146 818,34	<u>1 528 781,24</u>
						1 608 102,62 \$

Échéance moyenne pondérée applicable au principal

$$1\ 608\ 102,62\ \$ / 843\ 712,01\ \$ = 1,905985 \text{ ou } 1,9 \text{ an}$$

Par suite de l'application de la méthode susmentionnée :

(1) l'échéance moyenne pondérée applicable au principal selon l'échéancier, pour les deux premières années du contrat, est de 1,9 an;

(2) les titres d'emprunt du gouvernement fédéral dont l'échéance se rapproche le plus, en durée, de l'échéance moyenne pondérée applicable au principal du contrat sont ceux à échéance de un an et de deux ans, et leur rendement s'élève respectivement à 3,0 pour cent et à 3,5 pour cent; ainsi, par interpolation linéaire, le rendement d'un titre d'emprunt du gouvernement fédéral ayant une échéance égale à l'échéance moyenne pondérée applicable au principal selon l'échéancier, pour les deux premières années du contrat, est de 3,45 pour cent. Ce montant est obtenu de la manière suivante :

$$3,0 + [(3,5 - 3,0) \times (1,9 - 1,0)] / (2,0 - 1,0)$$

$$= 3,0 + 0,45$$

$$= 3,45\ %;$$

(3) le taux d'intérêt de 8 pour cent stipulé dans le contrat du producteur pour les troisième et quatrième années du prêt se situe en deçà de 700 points de base lorsqu'il est comparé au rendement de 3,45 pour cent des titres d'emprunt du gouvernement fédéral dont l'échéance est égale à l'échéance moyenne pondérée applicable au principal selon l'échéancier, pour les troisième et quatrième années du contrat de prêt du producteur, soit 1,9 an; par conséquent, aucune partie des frais d'intérêt du producteur n'est considérée comme frais d'intérêt non admissibles pour l'application de la définition de cette expression.

ANNEXE XII

PRINCIPES COMPTABLES GÉNÉRALEMENT RECONNUS

1. Les principes comptables généralement reconnus sont les normes qui, à l'intérieur du territoire d'un pays ALÉNA, font l'objet d'un consensus reconnu ou d'une large adhésion en ce qui concerne l'inscription des recettes, des dépenses, des coûts, de l'actif et du passif, la divulgation des renseignements ainsi que l'établissement des états financiers. Il peut s'agir de grands principes directeurs d'application générale ou de normes, pratiques et procédures détaillées.

2. Le consensus ou les textes faisant autorité auxquels sont attribuables les principes comptables généralement reconnus sont les suivants :

a) pour le territoire du Canada, le *Manuel de l'Institut canadien des comptables agréés* et ses mises à jour;

b) pour le territoire du Mexique, *Los Principios de Contabilidad Generalmente Aceptados*, publiés par l'*Instituto Mexicano de Contadores Públicos A.C. (IMCP)*, y compris les *boletines complementarios* et leurs mises à jour;

c) pour le territoire des États-Unis :

(i) les publications suivantes de l'*American Institute of Certified Public Accountants (AICPA)* et leurs mises à jour :

(A) *AICPA Professional Standards*,

(B) *Committee on Accounting Procedure Accounting Research Bulletins*,

(C) *Accounting Principles Board Opinions and Statements*,

(D) *APB Accounting and Auditing Guides*,

(E) *AICPA Statements of Position*,

(F) *AICPA Issues Papers and Practice Bulletins*,

(ii) les publications suivantes du *Financial Accounting Standards Board (FASB)* et leurs mises à jour :

(A) *FASB Accounting Standards and Interpretations*,

(B) *FASB Technical Bulletins*,

(C) *FASB Concepts Statements*.



CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, May 5, 1995

Ottawa, le 5 mai 1995

Subject

Aluminum Venetian Blind Material

This is to advise that the Department initiated a reinvestigation on April 28, 1995, pursuant to the *Special Import Measures Act*, in respect of the normal values and export prices of aluminum coil stock and steel head and bottom rails, for use in the production of horizontal venetian blinds, originating in or exported from Sweden.

This reinvestigation is part of the Department's enforcement of the Canadian International Trade Tribunal (CITT) finding of February 7, 1992, and is required so that the normal values and export prices can be determined on the basis of current information.

Aluminum coil stock is properly classified under the Harmonized System tariff number 7607.19.99. Head and bottom rail are properly classified under tariff items 7216.90.90 and 7326.90.99, respectively.

The normal values and export prices determined as a result of this reinvestigation will be effective within 120 days of the date of this notice and will be applicable to those goods released from Revenue Canada's possession on or after the date the revised values are issued.

Objet

Matériaux pour stores véni tiens en aluminium

La présente vous avise que le Ministère a ouvert une nouvelle enquête, le 28 avril 1995, en vertu de la *Loi sur les mesures spéciales d'importation*, sur les valeurs normales et les prix à l'exportation à l'égard de l'aluminium en rouleaux et des caissons supérieurs et inférieurs en acier, devant servir à la production de stores vénitiens horizontaux, originaires ou exportés de la Suède.

La nouvelle enquête fait partie de l'application par le Ministère d'une décision rendue par le Tribunal canadien du commerce extérieur (TCCE) le 7 février 1992 et est nécessaire afin de déterminer les valeurs normales et les prix à l'exportation des marchandises en se fondant sur des renseignements actuels.

L'aluminium en rouleaux est classifié sous le numéro tarifaire du Système harmonisé 7607.19.99. Les caissons supérieurs et inférieurs en acier sont importées au Canada sous les numéros tarifaires 7216.90.90 et 7326.90.99, respectivement.

Les valeurs normales et les prix à l'exportation établis suite à cette nouvelle enquête seront en vigueur dans les 120 jours suivant la date de cet avis et s'appliqueront aux marchandises en cause dédouanées à partir de la date de publication des valeurs révisées.



Where an exporter either does not provide sufficient information to determine normal values or does not permit verification so that the Department is in a position to issue values within 120 days, normal values will be determined by ministerial specification. These values will apply until the exporter provides a satisfactory submission and allows appropriate verification.

Importers are cautioned that the new normal values, when issued, may be higher than those currently in effect. Therefore, importers should bear in mind the possibility of additional assessments of anti-dumping duty once revised normal values are issued.

Notice of the completion of this review will be published in a Customs Notice.

Any questions concerning the above should be directed to:

Revenue Canada
Ottawa ON K1A 0L5

Attention: Anti-dumping and Countervailing
Directorate

Officer: Kjerstine Holmes
Telephone: (613) 954-7395
Facsimile: (613) 941-2612

Lorsque l'exportateur ne fournit pas assez de renseignements ou ne permet pas la vérification pour que le Ministère puisse établir les valeurs dans un délai de 120 jours, les valeurs normales seront établies selon une prescription ministérielle. Ces valeurs seront en vigueur jusqu'à ce que l'exportateur fournisse les renseignements nécessaires ou permette une vérification appropriée.

Les importateurs sont priés de noter que les nouvelles valeurs normales pourront être plus élevées que celles qui sont présentement en vigueur. Donc, les importateurs devraient retenir qu'il est possible que les droits antidumping augmentent après que les valeurs normales révisées aient été émises.

L'avis de clôture de cette nouvelle enquête sera publié dans un Avis des douanes.

Veuillez adresser toute question concernant ce qui précède à :

Revenu Canada
Ottawa ON K1A 0L5

Attention: Direction des droits antidumping et
compensateurs

Agent : Kjerstine Holmes
Téléphone : (613) 954-7395
Télécopieur : (613) 941-2612



Printed in Canada
Imprimé au Canada



CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, May 5, 1995

Ottawa, le 5 mai 1995

Subject

Business Number Registration Forms



Objet

Numéro d'entreprise Formulaire d'inscription

This notice explains the use of Form T 124, *Request for Importer/Exporter Account Number*, under Revenue Canada's new Business Number (BN) program.

If you are a new Revenue Canada client, we will register you under the Business Number program, whether you use Form RC1E, *Request For A Business Number* [BN] (RC57 in Quebec), or Form T 124, *Request for Importer/Exporter Account Number*. If you use a Form T 124, Revenue Canada Business Window staff will contact you for additional information required to complete the BN registration. You will then receive confirmation by mail that you are registered in the BN program.

If you need to request an importer number under the previous registration system, you should indicate the words **Importer Number** on the top right corner of the Form T 124. If there is no importer number notation on the Form T 124, we will process the application as a request for a Business Number and an Importer/Exporter account.

You can also open your BN import/export accounts by simply calling your Business Window office or the toll-free Business Window number:

1-800-959-5525 (English)
1-800-959-7775 (French)

Cet avis explique comment utiliser le formulaire T 124, *Demande de numéro de compte d'importateur ou d'exportateur*, selon le nouveau programme du numéro d'entreprise (NE) de Revenu Canada.

Si vous devenez un client de Revenu Canada, nous vous inscrirons au programme du numéro d'entreprise, peu importe si vous faites votre demande au moyen du formulaire RC1F, *Demande de numéro d'entreprise* [BN] (RC57 au Québec), ou du formulaire T 124, *Demande de numéro de compte d'importateur ou d'exportateur*. Si vous remplissez le formulaire T 124, le personnel du guichet d'affaires de Revenu Canada communiquera avec vous pour obtenir d'autres renseignements nécessaires à votre inscription au NE. Vous recevrez ensuite, par la poste, un document confirmant que vous êtes inscrits au programme du NE.

Si vous devez demander un numéro d'importateur selon l'ancien système, veuillez inscrire les mots **numéro d'importateur** dans le coin supérieur droit du formulaire T 124. Sinon, nous traiterons le formulaire comme une demande en vue d'obtenir un numéro d'entreprise et un compte d'importateur ou d'exportateur.

Vous pouvez aussi ouvrir un compte NE d'importateur ou d'exportateur en appelant simplement le guichet d'affaires de votre région ou en composant sans frais l'un des numéros suivants :

1-800-959-5525 (anglais)
1-800-959-7775 (français)

Revenue Canada has planned the Business Number program to respond to the requirements of the importing community. If you have any questions about the program, contact your Revenue Canada customs office or your local Business Window office.

Revenu Canada a planifié le programme NE de manière à garantir un service qui réponde adéquatement aux besoins des importateurs. Si vous avez des questions sur le programme, veuillez communiquer avec le bureau de douane ou le guichet d'affaires de Revenu Canada de votre région.

Enquiries

For more information about applying the new Business Number policy to customs procedures, contact:

Revenue Canada
Commercial Operations Directorate
Systems Operations Division
15th floor
191 Laurier Avenue
Ottawa ON K1A 0L5

Attention: Enrico Bonomo
Project Leader

Telephone: (613) 954-7518
Facsimile: (613) 954-1766

Demandes de renseignements

Pour plus de renseignements sur la nouvelle politique en matière du numéro d'entreprise et des procédures douanières, veuillez communiquer avec :

Revenu Canada
Direction des opérations commerciales
Division de l'exploitation des systèmes
191, avenue Laurier ouest
15^e étage
Ottawa ON K1A 0L5

À l'attention de Enrico Bonomo
Chef de projet

Téléphone : (613) 954-7518
Télécopieur : (613) 954-1766



CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, May 5, 1995

Ottawa, le 5 mai 1995

Subject

Tariff Preference Levels

This is to advise that a new Memorandum D11-4-22, *Tariff Preference Levels* was published March 9, 1995. The Memorandum outlines the certification and permit requirements that must be satisfied for non-originating textiles and textile products that qualify for preferential rates of duty under the NAFTA Tariff Preference Level (TPL) provisions.

Importers should note that when making a declaration that the goods are eligible for the NAFTA preferential tariff treatment by indicating the appropriate code (10 for United States or 11 for Mexico), in field No. 14 of Form B 3, *Canada Customs Coding Form*, the special authority number 93-581 must also be recorded in the Special Authority field No. 26.

Similarly, when completing an application for a refund under paragraph 74(1)(c.2) for TPL goods, the special authority number 93-581 must be recorded in the special authority field No. 20 of Form B 2, *Canada Customs — Adjustment Request*.

Any questions concerning the above should be directed to:

Revenue Canada
Origin Determination Directorate
Ottawa ON K1A 0L5

Attention: Megan Clifford
Telephone: (613) 952-7915
Fax: (613) 954-2224

Objet

Niveaux de préférence tarifaire (NPT)

Le présent avis vous informe que le nouveau Mémoire D11-4-22, *Niveaux de préférence tarifaire*, a été publié le 9 mars 1995. Ce mémoire décrit les exigences relatives à la certification et aux licences qui doivent être satisfaites pour les textiles et produits textiles non originaires admissibles aux taux de droits préférentiels en vertu des dispositions concernant les niveaux de préférence tarifaire (NPT) de l'ALÉNA.

Les importateurs doivent prendre note du fait que lorsqu'ils attestent que les marchandises sont admissibles au traitement tarifaire préférentiel de l'ALÉNA en indiquant le code approprié (10 pour les États-Unis et 11 pour le Mexique) dans la zone n° 14 du formulaire B 3, *Douanes Canada — Formule de codage*, ils doivent également inscrire le numéro d'autorisation spéciale 93-581 dans la zone d'autorisation spéciale n° 26.

De même, lorsqu'ils remplissent une demande de remboursement en vertu de l'alinéa 74(1)c.2) pour des marchandises admissibles aux NPT, ils doivent inscrire le numéro d'autorisation spéciale 93-581 dans la zone d'autorisation spéciale n° 20 du formulaire B 2, *Douanes Canada — Demande de rajustement*.

Pour obtenir de plus amples renseignements concernant le susmentionné, veuillez communiquer avec :

Revenu Canada
Direction de la détermination de l'origine
Ottawa ON K1A 0L5

Attention: Megan Clifford
Téléphone : (613) 952-7915
Télécopieur : (613) 954-2224



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CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, May 5, 1995

Ottawa, le 5 mai 1995

Subject

Customs Office
Code Changes

Please be advised that effective May 17, 1995, the following new office codes will come into effect for offices in the province of Ontario that are transferred to the Northern Ontario Region:

Customs Office	New Office Code	Old Office Code	Previous Region
Cobourg	0473	0407	Toronto
Fort Frances	0478	0411	Central
Kenora	0490	0419	Central
Lindsay	0477	0422	Toronto
Peterborough	0400	0435	Toronto
Rainy River	0488	0436	Central
Thunder Bay/ Pigeon River	0475	0437	Central

Importers/Brokers/Agents should note the following:

— All release packages, cargo control documents and bonded warehouse transactions will be identified by the old office codes up to and including May 16, 1995. Any related accounting (confirming) packages must refer to the original office code of release.

Objet

Modification des codes de bureau
de douane

Cet avis vous informe qu'à partir du 17 mai 1995, ces nouveaux codes de bureau à l'intention des bureaux de la province de l'Ontario qui sont transférés à la Région du Nord de l'Ontario seront en vigueur :

Bureau de douane	Nouveau code	Ancien code	Région antérieure
Cobourg	0473	0407	Toronto
Fort Frances	0478	0411	Région du centre
Kenora	0490	0419	Région du centre
Lindsay	0477	0422	Toronto
Peterborough	0400	0435	Toronto
Rainy River	0488	0436	Région du centre
Thunder Bay/ Pigeon River	0475	0437	Région du centre

Importateurs, courtiers ou mandataires, veuillez noter que :

— Tous les documents de mainlevée, de contrôle du fret ainsi que les transactions d'entrepôt de stockage pourront être identifiés par les anciens numéros de code de bureau jusqu'au 16 mai 1995 inclusivement. Les documents de déclaration en détail qui s'y rattachent doivent aussi utiliser les anciens codes de bureau.



— All release and accounting packages, cargo control documents and bonded warehouse transactions submitted after May 17, 1995, must be identified by the new office codes.

— The monthly Form K 84, *Importer/Broker Account Statement*, will be generated in two parts. One statement will reflect accounting packages released under the old office codes up to and including May 16, 1995. The second statement will reflect accounting packages released under the new office codes from and including May 17, 1995. Note that this also applies to low value shipments that are not part of the courier LVS process. Although confirming documentation is not due until May 24, 1995, releases prior to May 17, 1995, must be confirmed under the old office codes.

— All headquarters account security holders who have central payment privileges will have their files updated accordingly.

These changes will be included in the next revisions of D17-1-10, *Coding of Customs Accounting Documents*, D17-2-1/GST, *Coding of Adjustment Request Forms*, and D1-1-1, *List of Customs Offices*.

Any problems or concerns with these changes should be addressed to your regional customs office. For further information please contact Linda Greer at (613) 991-0555, or:

Entry Section
Inspection and Control Division
Commercial Operations Directorate
Customs Border Services Branch
Revenue Canada
Ottawa ON K1A 0L5

Officers: Denise Latour
(613) 954-7135

Steve Gorham
(613) 954-7136

— Tous les documents de mainlevée ou de déclaration en détail, de contrôle du fret et les transactions d'entrepôt de stockage présentés le ou après le 17 mai 1995 doivent être identifiés par les nouveaux codes de bureau.

— Le formulaire K 84 mensuel, *Relevé de compte de l'importateur ou du courtier*, sera produit en deux parties. Un premier rapport démontrera la mainlevée des déclarations en détail sous les anciens numéros de code de bureau produites au et incluant le 16 mai 1995. Le deuxième rapport démontrera la mainlevée des déclarations en détail produites le et incluant le 17 mai 1995. Remarquez que ceci s'applique également aux expéditions de faible valeur qui ne font pas partie du processus de messagerie EFV. Bien que les déclarations de confirmation ne viennent à échéance que le 24 mai 1995, les mainlevées accordées avant le 17 mai 1995 doivent être confirmées au moyen des anciens codes de bureau.

— Tous les détenteurs d'un compte-garantie auprès de l'Administration centrale qui sont autorisés au privilège de paiement central verront leur dossier mis à jour en conséquence.

Ces modifications figureront dans la prochaine révision des Mémoires D17-1-10, *Codage des documents de déclaration en détail des douanes*, D17-2-1/TPS, *Codage des formules de demande de rajustement*, et D1-1-1, *Liste des bureaux de douane*.

Pour toute question ou préoccupation au sujet de ces modifications, veuillez vous adresser à votre bureau régional des douanes. Pour de plus amples renseignements sur ce qui précède, veuillez communiquer avec Linda Greer au (613) 991-0555, ou avec la :

Section de la déclaration
Division de l'inspection et du contrôle
Direction de l'administration des politiques
commerciales
Direction générale des services frontaliers des
douanes
Revenu Canada
Ottawa ON K1A 0L5

Agents : Denise Latour
(613) 954-7135

Steve Gorham
(613) 954-7136





CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, May 24, 1995

Ottawa, le 24 mai 1995

Subject

Administrative Policy — Tariff Classification of Local Area Network (LAN) Equipment

This Customs Notice is to explain the Department's position on the tariff classification of Local Area Network (LAN) equipment.

Local Area Network

A LAN is essentially a data communications network spanning a limited geographical area, often a few thousand feet within one building, connecting personal computers (PCs), other forms of computers, and specialty networking devices. In their simplest form, such networks provide for the exchange of data between users and the sharing of peripheral equipment, but they may also provide centralized data storage, centralized program management, and even the co-ordination of shared processing between workstations.

Legislation

Heading No. 84.71

Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.

Objet

Politique administrative sur le classement tarifaire du matériel des réseaux locaux (RL)

Le présent Avis des douanes vous explique la position du Ministère concernant le classement tarifaire du matériel des réseaux locaux (RL).

Réseau local

Un réseau local (RL) est essentiellement un réseau de transmission de données franchissant une région géographique restreinte, souvent quelques milliers de pieds de longueur dans un même édifice, reliant des ordinateurs personnels, d'autres genres d'ordinateurs ainsi que des dispositifs spécialisés de réseautage. Sous leur forme la plus simple, de tels réseaux prévoient l'échange de renseignements entre les utilisateurs et le partage du matériel périphérique, mais ils peuvent assurer également le stockage centralisé de données, la gestion centralisée de programmes et même la coordination du traitement partagé entre les postes de travail.

Législation

Position 84.71

Machines automatiques de traitement de l'information et leurs unités; lecteurs magnétiques ou optiques, machines de mise d'informations sur support sous forme codée et machines de traitement de ces informations, non dénommés ni compris ailleurs.

Heading No. 85.17

Electrical apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems.

Position 85.17

Appareils électriques pour la téléphonie ou la télégraphie par fil, y compris les appareils de télécommunication par courant porteur.

Classification of an Entire Network System

Although a network system has data transmission capabilities, the principal function is considered to be the processing of data. Therefore, pursuant to Notes 3 and 4 of Section XVI, an entire network system is classified under heading No. 84.71. General Interpretive Rule (GIR) 6 requires that classification at the subheading level be determined by the application, *mutatis mutandis*, of GIRs 1 through 5 which govern the determination of classification at the heading level. No subheading of heading No. 84.71 provides for Automatic Data Processing (ADP) systems. Subheading Nos. 8471.91, 8471.92 and 8471.93 provide for specific units of an ADP system and each contains the provision "whether or not presented with the rest of a system." Therefore, according to the express terms of subheadings, any digital processing units, input/output units or storage units included as components of a network system would be classified under the subheading which specifically names them. Any other hardware components would be classified under subheading No. 8471.99. Further, there is no fixed requirement as to the composition of a network system (for example number of workstations, printers, servers); however, the importer must be able to demonstrate that the various components are intended "to contribute together to a clearly defined function:" (for example data processing) as required by Note 4 to Section XVI.

The transmission media (for example cables) are normally customized at installation; therefore, it is not required that cables be present at the time of importation for the hardware components to be accepted as a network system. **Note:** This is not to be taken to exclude cable from a system if included at time of importation.

Classement de tout un système de réseaux

Bien qu'un système de réseaux a des possibilités de transmission de données, la fonction principale est considérée comme étant le traitement de l'information. Par conséquent, conformément aux Notes 3 et 4 de la Section XVI, tout un système de réseaux est classé en vertu de la position 84.71. La Règle générale interprétative (RGI) 6 exige que le classement au niveau de la sous-position soit déterminé par l'application, *mutatis mutandis*, des RGI 1 à 5 qui régissent la détermination du classement au niveau de la position. Aucune sous-position de la position 84.71 ne prévoit les systèmes automatiques de traitement de l'information. Les sous-positions 8471.91, 8471.92 et 8471.93 prévoient des unités précises d'un système automatique de traitement de l'information, et chacune contient la disposition «même présentées avec le reste d'un système.» Donc, conformément aux termes formels des sous-positions, toutes les unités de traitement numériques, les unités d'entrée ou de sortie, ou les unités de mémoire comprises en tant qu'éléments d'un système de réseaux seraient classées en vertu de la sous-position qui les nomme de façon précise. Tout les autres éléments de matériel seraient classés en vertu de la sous-position 8471.99. De plus, il n'y a aucune exigence établie pour ce qui est de la composition d'un système de réseaux (par exemple la quantité de postes de travail, d'imprimantes, de serveurs). Toutefois, l'importateur doit pouvoir démontrer que les différents éléments ont pour but «d'assurer concurremment une fonction bien déterminée» (par exemple le traitement de l'information) comme l'exige la Note 4 de la Section XVI.

Les moyens de transmission (par exemple les câbles) sont normalement adaptés en vue d'une utilisation particulière au moment de l'installation. Donc, la présence des câbles n'est pas nécessaire au moment de l'importation afin que les éléments de matériel soient acceptés en tant que système de réseaux. **Nota :** Cela ne doit pas être interprété comme excluant le câble d'un système advenant qu'il soit compris au moment de l'importation.

Classification of LAN Apparatus

LAN apparatus is defined in Article 318 of the North American Free Trade Agreement as:

“a good dedicated for use solely or principally to permit the interconnection of automatic data processing machines and units thereof for a network that is used primarily for the sharing of resources such as central processor units, data storage devices and input or output units, including in-line repeaters, converters, concentrators, bridges and routers, and printed circuit assemblies for physical incorporation into automatic data processing machines and units thereof suitable for use solely or principally with a private network, and providing for the transmission, receipt, error-checking, control, signal conversion or correction functions for non-voice data to move through a local area network.”

The issue regarding the classification of LAN apparatus is whether the principal function of LAN apparatus is the interconnection of the CPU to other units of ADP machines, thereby serving control and adaptation functions; or whether the principal function of LAN apparatus is the transmission of data between two points, thereby serving as electrical apparatus for line telephony or line telegraphy.

By definition, LAN apparatus provide for the direct or indirect interconnection of the CPU to other units or ADP machines and are specifically designed for computer systems; and therefore, can be considered to be separately housed units of automatic data processing machines as set out in Legal Note 5(B) to Chapter 84. Explanatory Note 84.71 (I)(D)(4) which describes control and adapter units as “those to effect interconnection of the central processing unit to other digital data processing machines, or to groups of input or output units which may comprise visual display units, remote terminals, etc.” provides further support for this position.

Classement de l'appareil de réseau local

L'article 318 de l'Accord de libre-échange nord-américain définit l'appareil de réseau local comme :

«produit ayant pour seule ou principale fonction de de traitement de l'information et leurs unités, de manière à former un réseau devant servir principalement au partage de ressources telles que les unités centrales, les dispositifs de mémoire et les unités d'entrée ou de sortie, y compris les répéteurs directs, les convertisseurs, les concentrateurs, les passerelles et les routeurs ainsi que les circuits imprimés destinés à des imprimés équipés pour incorporation physique dans des machines automatiques de traitement de l'information et à leurs unités pouvant servir uniquement ou principalement en contexte de réseau privé, toutes ces composantes permettant d'exécuter des fonctions de transmission, de réception, de détection d'erreurs, de contrôle, de conversion de signaux ou de correction afin d'assurer la circulation de données non vocales puissent circuler dans un réseau local.»

La question concernant le classement de l'appareil de réseau local est de savoir si la principale fonction de l'appareil de réseau local est le raccordement de l'unité centrale aux autres unités de machines automatiques de traitement de l'information, de cette façon remplissant des fonctions de contrôle ou d'adaptation, ou si la principale fonction de l'appareil de réseau local est la transmission de données entre deux points, de cette façon remplissant la fonction d'appareil électrique pour la téléphonie ou la télégraphie.

Par définition, l'appareil de réseau local prévoit le raccordement direct ou indirect de l'unité centrale aux autres unités de machines automatiques de traitement de l'information et il est conçu expressément pour les systèmes informatiques. Par conséquent, il peut être considéré comme unités distinctes, placée chacune dans sa propre enveloppe, de machines automatiques de traitement de l'information comme cela est indiqué dans la Note légale 5B) du Chapitre 84. La Note explicative I D) 4) de la position 84.71 soutient davantage cette position qui décrit les unités de contrôle ou d'adaptation comme «celles destinées à réaliser l'interconnexion de l'unité centrale avec d'autres machines numériques de traitement de l'information ou avec des groupes d'unités d'entrée ou de sortie pouvant comprendre des consoles de visualisation, des terminaux éloignés, etc.»

Although valid arguments can also be made for classification under heading No. 85.17, the Department has decided to adopt a harmonized NAFTA classification position for LAN apparatus under heading No. 84.71. Specifically, LAN apparatus is to be classified pursuant to GIR 3(a) under tariff item No. 8471.99.91 as control and adapter units of automatic data processing machines/systems. However, this policy would not extend to PCs used as servers, unless the servers were committed by design to that function and can be considered to be control and adapter units. In other words, if a server meets the terms of Legal Note 5(A) to Chapter 84, it is still considered to be an automatic data processing machine and not LAN apparatus.

In conclusion, for ease of classification, one may consider the modem, or channel service unit (CSU) and data service unit (DSU) (generally regarded as telecommunications equipment) as a classification barrier which distinguishes telecommunications apparatus of heading No. 85.17 from computer apparatus of heading No. 84.71. A modem, or CSU/DSU is necessary to convert a LAN digital pulse signal into an electric current or optical wave for transmission over telephone wires or other telecommunication mediums. Accordingly, the modem, or CSU/DSU serves as a boundary line for determining where computer networks end and telecommunications begin.

If there are any question concerning the above, please contact:

Gordon Brownlee
Tariff Administrator
Machinery and Primary Industries
Unit 2A

Telephone: (613) 954-6996
Facsimile: (613) 954-9646

or

Bien que l'on puisse aussi présenter des arguments valables pour classer l'appareil de réseau local en vertu de la position 85.17, le Ministère a décidé d'adopter une position de classement harmonisé dans le cadre de l'ALÉNA pour ce qui est de l'appareil de réseau local en vertu de la position 84.71. De façon précise, l'appareil de réseau local doit être classé conformément à la RGI 3a) en vertu du numéro tarifaire 8471.99.91 en tant qu'unités de contrôle ou d'adaptation de systèmes ou machines automatiques de traitement de l'information. Toutefois, cette politique ne s'appliquerait pas aux ordinateurs personnels qui sont utilisés en tant que serveurs, à moins que les serveurs soient destinés en raison de leur conception à cette fonction et qu'ils puissent être considérés comme unités de contrôle ou d'adaptation. En d'autres mots, advenant qu'un serveur satisfasse aux termes de la Note légale 5A) du Chapitre 84, il est toujours considéré en tant que machine automatique de traitement de l'information et non comme appareil de réseau local.

Finalement, pour faciliter le classement, on peut considérer le modem, ou l'unité de service de canal ainsi que l'unité de service numérique qui sont considérées généralement comme matériel de télécommunication, en tant qu'obstacle au classement, ce qui fait la distinction entre les appareils de télécommunication de la position 85.17 et les appareils informatiques de la position 84.71. Un modem ou une unité de service de canal ou une unité de service numérique est nécessaire pour convertir un signal d'impulsions numériques de réseau local en un courant électrique ou en ondes optiques pour la transmission sur des fils téléphoniques ou d'autres moyens de télécommunication. Par conséquent, le modem, ou l'unité de service de canal ou l'unité de service numérique est utile en tant que ligne de démarcation pour déterminer où se terminent les réseaux informatiques et commencent les télécommunications.

Si vous avez des questions à poser en ce qui concerne le susmentionné, veuillez communiquer avec :

Gordon Brownlee
Administrateur du Tarif
Machinerie et industries primaires
Unité 2A

Téléphone : (613) 954-6996
Télécopieur : (613) 954-9646

ou

Patrick Hines
Tariff Administrator
Consumer and Industrial Products
Unit 3B

Telephone: (613) 954-7017
Facsimile: (613) 954-9646

Patrick Hines
Administrateur du Tarif
Produits industriels et biens de consommation
Unité 3B

Téléphone : (613) 954-7017
Télécopieur : (613) 954-9646





CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, May 30, 1995

Ottawa, le 30 mai 1995

Subject

Objet

Importation of New, On-road Tires

Importation de nouveaux pneus

This notice is to remind importers that Transport Canada requires a declaration of compliance for new, on-road tires.

Section 13(1)(d) of the *Motor Vehicle Tire Regulations* states in part that a commercial importer importing a tire shall provide a statement from the manufacturer or the duly authorized representative that the tire complies with subsection 5(2) or 6(2) of the Regulations on the date of its manufacture.

Transport Canada has requested that Revenue Canada verify the import documentation of commercial importers for the required declaration. A written or stamped declaration from the tire manufacturer or the authorized representative indicating compliance with all applicable Canadian requirements of the *Motor Vehicle Safety Act* and the *Motor Vehicle Tire Safety Regulations* must be provided to Revenue Canada. The declaration may be written or stamped on any of the documentation presented.

Transport Canada's requirement for the compliance declaration applies to commercial importations of new, on-road tires for the following vehicles:

- (a) passenger cars;
- (b) trucks;
- (c) motorcycles;
- (d) trailers;

Le présent avis rappelle aux importateurs que Transports Canada exige une déclaration de conformité à l'intention des nouveaux pneus.

L'article 13(1)d) du *Règlement sur la sécurité des pneus de véhicule automobile* stipule en partie qu'un importateur commercial important un pneu doit fournir une déclaration du fabricant ou du représentant dûment autorisé que le pneu respecte le paragraphe 5(2) ou 6(2) du Règlement quant à la date de sa fabrication.

En ce qui concerne la déclaration exigée, Transports Canada a demandé que Revenu Canada vérifie les documents d'importation des importateurs commerciaux. Une déclaration, écrite ou estampillée du fabricant de pneu ou du représentant autorisé qui répond à toutes les exigences canadiennes applicables de la *Loi sur la sécurité des pneus de véhicule automobile* et du *Règlement sur la sécurité des pneus de véhicule automobile*, doit être remise à Revenu Canada. La déclaration peut être écrite ou estampillée sur l'un ou l'autre des documents présentés.

L'exigence de Transports Canada pour la déclaration de conformité s'applique aux importations de nouveaux pneus des véhicules énoncés ci-dessous :

- a) les voitures de tourisme;
- b) les camions;
- c) les motocyclettes;
- d) les remorques;

(e) buses; and

e) les autobus;

(f) multi-purpose vehicles (MPVs).

f) les véhicules à usages multiples (VUM).

Questions concerning the declaration should be directed to:

Toute demande de renseignements concernant la déclaration doit être adressée à :

Claude Roy, P. Eng.
Chief, Audit Inspection, Vehicle Importation and
Component Testing
Road Safety and Motor Vehicle Regulation
Directorate
Transport Canada
344 Slater Street
Ottawa ON K1A 0N5

Claude Roy, ingénieur
Chef, Vérification, Importation de véhicules et
épreuve de composant
Direction de la sécurité routière et de la
réglementation automobile
Transports Canada
344, rue Slater
Ottawa ON K1A 0N5

Telephone: (613) 998-2174
Fax: (613) 998-4831

Téléphone : (613) 998-2174
Télécopieur : (613) 998-4831

Customs inquiries may be directed to:

Les demandes de renseignements peuvent être adressées à :

Melody Kasak
Interdepartmental Programs
Commercial Operations Directorate
Customs Border Services

Melody Kasak
Programmes interministériels
Direction des opérations commerciales
Services frontaliers des douanes

Telephone: (613) 941-4347
Fax: (613) 952-1698

Téléphone : (613) 941-4347
Télécopieur : (613) 952-1698



CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, June 6, 1995

Ottawa, le 6 juin 1995

Subject

Agriculture and Agri-food Canada's Inspection Fees

Some inspection and regulation services provided by Agriculture and Agri-food Canada are now subject to cost recovery. Services of which cost is recovered include: registration, label review, import and export certification, and grading.

After extensive consultation with their clients, Agriculture and Agri-food Canada initiated collection of fees for its inspection services on April 24, 1995, for live animals and certain animal products, and on May 1, 1995, for certain plant products and meat. Collection of fees for all other agricultural commodities will be implemented as legislation is passed. Full implementation is expected by January 1996.

For more information on the Plant Protection Program, please contact Agriculture and Agri-food Canada at:

Objet

Frais d'inspection – Agriculture et Agro-alimentaire Canada

Quelques services d'inspection et de réglementation, que fournit Agriculture et Agro-alimentaire Canada, sont maintenant assujettis au recouvrement des coûts. Ces services comprennent : l'inscription, l'examen de l'étiquette, l'authentification de l'importation et de l'exportation, et la classification.

Après une consultation élaborée auprès de ses clients, Agriculture et Agro-alimentaire Canada a initié la perception des frais de ses services d'inspection le 24 avril 1995 en ce qui concerne les animaux vivants et certains produits d'animaux, et le 1^{er} mai 1995, pour certains produits de plantes et de viandes. La perception des frais pour l'ensemble des autres marchandises agricoles entrera en vigueur dès l'adoption des dispositions législatives. La pleine mise en oeuvre de la perception des frais est prévue d'ici janvier 1996.

Pour obtenir de plus amples renseignements concernant le Programme de la protection des végétaux, veuillez communiquer avec Agriculture et Agro-alimentaire Canada :

Atlantic Region	(506) 851-7671
Quebec Region	(514) 283-8888
Ontario Region	(519) 837-9400
Mid-West Region	(204) 983-4736
Alberta Region	(403) 292-5742
British Columbia Region	(604) 666-7743

Région de l'Atlantique	(506) 851-7671
Région du Québec	(514) 283-8888
Région de l'Ontario	(519) 837-9400
Région du Centre ouest	(204) 983-4736
Région de l'Alberta	(403) 292-5742
Région de la Colombie-Britannique	(604) 666-7743

For more information on the Animal Health Import Program, please contact Agriculture and Agri-food Canada at:

Pour obtenir de plus amples renseignements sur le Programme d'importation – Santé des animaux, veuillez communiquer avec Agriculture et Agro-alimentaire Canada :

Atlantic Region (506) 851-7651

Région de l'Atlantique (506) 851-7651

Quebec Region (514) 283-8888

Région du Québec (514) 283-8888

Ontario Region (519) 837-9400

Région de l'Ontario (519) 837-9400

Mid-West Region (204) 983-7443

Région du Centre ouest (204) 983-7443

Alberta Region (403) 292-5825

Région de l'Alberta (403) 292-5825

British Columbia
Region (604) 666-6513

Région de la
Colombie-Britannique (604) 666-6513

For more information on Meat Products, please contact Agriculture and Agri-food Canada at:

Pour obtenir de plus amples renseignements sur les produits de la viande, veuillez communiquer avec Agriculture et Agro-alimentaire Canada :

Atlantic Region (506) 851-7673

Région de l'Atlantique (506) 851-7673

Quebec Region (514) 283-8888

Région du Québec (514) 283-8888

Ontario Region (519) 837-9400

Région de l'Ontario (519) 837-9400

Mid-West Region (204) 983-5292

Région du Centre ouest (204) 983-5292

Alberta Region (403) 292-5820

Région de l'Alberta (403) 292-5820

British Columbia
Region (604) 666-8854

Région de la
Colombie-Britannique (604) 666-8854

Issuing Office: Interdepartmental Programs
Commercial Operations
Directorate

Bureau de diffusion : Programmes
interministériels
Direction des opérations
commerciales





N-966

CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, June 16, 1995

Ottawa, le 16 juin 1995

Subject

Objet

Rates of Duty on Certain Woven Fabrics

Taux de droits applicables à certains tissus

The total duty leviable under tariff item Nos. 5111.11.90, 5111.20.91, 5111.30.91, 5111.90.91, 5112.11.90, 5112.19.91, 5112.20.91, 5112.30.91, 5112.90.91 and 5803.90.19.

Le droit total imposable vise les numéros tarifaires 5111.11.90, 5111.20.91, 5111.30.91, 5111.90.91, 5112.11.90, 5112.19.91, 5112.20.91, 5112.30.91, 5112.90.91 et 5803.90.19.

The Deputy Minister of National Revenue has been given the legislative authority to set the maximum total duty leviable on July 1 of each year for the above tariff items. The duty leviable has been set, effective July 1, 1995, under the *Most-Favoured-Nation Tariff* at \$4.34 per kilogram and under the *British Preferential Tariff* at \$2.37 per kilogram.

On a conféré au Sous-ministre du Revenu national, l'autorité législative d'établir le droit total maximum imposable le 1^{er} juillet de chaque année en vertu de ces numéros tarifaires. Le droit imposable a été établi, à compter du 1^{er} juillet 1995, en vertu du *Tarif de la nation la plus favorisée* à 4,34 \$ le kilogramme, et en vertu du *Tarif de préférence britannique* à 2,37 \$ le kilogramme.

These maximum rates are in effect until June 30, 1996.

Ces taux maximums sont en vigueur jusqu'au 30 juin 1996.

Any questions concerning the above should be directed to:

Toute question concernant ce qui précède doit être adressée à :

Revenue Canada
Primary Industries and Machinery Directorate
Chemicals, Plastics, Rubber and Textiles
Products
Ottawa ON K1A 0L5

Revenu Canada
Direction de la machinerie et des industries
primaires
Produits chimiques, plastiques, caoutchouc et
textiles
Ottawa ON K1A 0L5

Attention: Tariff Programs

À l'attention des Programmes tarifaires

Officer: D. Fowler
Telephone: (613) 954-6907

Agent : D. Fowler
Téléphone : (613) 954-6907



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N-967

CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, June 27, 1995

Ottawa, le 27 juin 1995



Subject

Account Security and Payment Procedures

The purpose of this notice is to advise of policy and procedural changes relating to the payment of duties and taxes. These changes only affect importers who use the services of a customs broker.

On January 16, 1995, the Department implemented new account security requirements for importers and customs brokers. In order to reduce or meet their security requirements, customs brokers may choose the option of arranging for their importer-clients to post their own account security with the Department and pay duties and taxes directly to the Receiver General for Canada.

The main obstacle to importer security is the difficulty importers have in delivering payment to their broker in time to meet the tight month end payment schedule.

The Department has consulted with the importing and brokerage communities and is pleased to announce the following changes to our current policy to facilitate importers paying their portion of the broker's monthly statement (Form K 84, Importer/Broker Account Statement):

(a) Effective immediately, importers who post their own security may now deliver their payments to the Revenue Canada customs office of their choice, rather than through their broker. As brokers must reconcile their monthly statement, importers must provide proof of

Objet

Compte-garantie et procédures de paiement

Le but de cet avis est de vous informer au sujet des modifications apportées à la politique et aux procédures relatives au paiement des droits et des taxes. Ces modifications n'affectent que les importateurs qui utilisent les services d'un courtier en douane.

Le 16 janvier 1995, le Ministère a mis en vigueur des nouvelles exigences en matière de compte-garantie à l'intention des importateurs et des courtiers. Afin de respecter ou de réduire leurs exigences de garantie, les courtiers en douane peuvent prendre les dispositions pour que leurs clients importateurs déposent leur propre garantie auprès du Ministère et effectuent le paiement des droits et des taxes directement au Receveur général du Canada.

L'obstacle principal à la garantie d'un importateur se veut la difficulté qu'ont les importateurs à livrer le paiement à leur courtier pour acquitter le paiement des droits et des taxes afin de respecter le calendrier serré des paiements à la fin du mois.

Le Ministère a consulté les communautés importatrice et de courtage et est heureux d'annoncer que les améliorations suivantes apportées à la politique actuelle en vue de faciliter la tâche aux importateurs qui paient la portion de la facture mensuelle du courtier (formulaire K 84, Relevé de compte de l'importateur/courtier) :

a) En vigueur immédiatement, les importateurs qui déposent leur propre garantie pourront maintenant livrer leurs paiements au bureau de douane de Revenu Canada de leur choix plutôt que par l'entremise de leur courtier. Comme les courtiers doivent produire le rapprochement de

payment to their brokers in sufficient time for the brokers to submit this proof with their payment and reconciliation information by the payment due date, i.e., on the last business day of the month. Detailed remittance and reconciliation guidelines can be found in the Appendix.

(b) Effective immediately, importers who post their own security may now pay their brokers directly by cheque or by electronic funds transfer, with the broker paying the Department, provided they acknowledge in writing to their broker, that they have accepted full responsibility for the payment of duties and taxes to the Department, as it is the importer's security, and not the broker's, which guarantees payment in the event of a default.

(c) The Department is pursuing electronic payment options for importers and brokers to further facilitate payments by both parties. The development of these options will take some time, but it is hoped that they will be available within the next year.

Importers who have made arrangements with their brokers to provide their payments of the Goods and Services Tax (GST) by cheque to the Receiver General may take advantage of the option to pay at their local Revenue Canada customs office.

Further information on account security and payment procedures are contained in Memoranda D17-1-5, *Release of Commercial Goods* and D17-1-6, *Account Settlement Procedures*.

leur facture mensuelle au bureau de déclaration désigné de douane de Revenu Canada, les importateurs doivent fournir une preuve de paiement à leurs courtiers à l'intérieur de délais suffisants pour que les courtiers soumettent les chèques, accompagnés des paiements des relevés K 84 et des rapprochements, le dernier jour ouvrable du mois. À cet effet, des procédures détaillées figurent à l'annexe.

b) En vigueur immédiatement, les importateurs qui déposent leur propre garantie peuvent maintenant payer leurs courtiers directement au moyen d'un chèque ou d'un transfert électronique de fonds et, par la suite, les courtiers paient le Ministère pourvu qu'ils avisent leur courtier par écrit à l'effet qu'ils ont accepté l'entière responsabilité de verser le paiement des droits et des taxes au Ministère puisque c'est leur garantie et non celle du courtier qui garantit le paiement en cas de défaut.

c) Le Ministère poursuivra également les options de paiement électronique à l'intention des importateurs et des courtiers afin de faciliter davantage les paiements de la part des deux parties. L'élaboration de ces options prendra un certain temps, mais il est à espérer qu'elles seront offertes au cours de l'année qui vient.

Les importateurs qui ont pris des dispositions avec leurs courtiers pour effectuer le paiement de la taxe sur les produits et services (TPS) au moyen d'un chèque établi à l'ordre du Receveur général peuvent prendre avantage de l'option d'effectuer le paiement au bureau de douane local de Revenu Canada.

D'autres renseignements pertinents au compte-garantie et aux procédures de paiement sont contenus dans les Mémoires D17-1-5 et D17-1-6 intitulés *Mainlevée des marchandises commerciales* et *Procédures de règlement des comptes*, respectivement.

If you have any questions on this policy, please contact:

Toute question relative à cette politique doit être adressée à :

Revenue Canada
Entry Section
5th floor
Connaught Building
555 MacKenzie Avenue
Ottawa ON K1A 0L5

Revenu Canada
Section des déclarations
Édifice Connaught
555, avenue MacKenzie
5e étage
Ottawa ON K1A 0L5

Contact:

Personne-ressource :

Wayne McMillan
Telephone: (613) 954-7137
Fax: (613) 952-1698

Wayne McMillan
Téléphone : (613) 954-7137
Télécopieur : (613) 952-1698

APPENDIX

ANNEXE

APPENDIX

ANNEXE

Importer/Broker Guidelines for Importers' Payments at Customs Office of their Choice rather than through their Broker

This Appendix outlines the procedures when importers remit their payment at the Revenue Canada customs office of their choice rather than through their broker.

Remittance of Payment

Importers must provide the following remittance information (obtained from their broker) along with their payment: Broker Account Security Number; Business Number (BN) of Importer or Importer Number; Statement Date of the Monthly Statement (Form K 84); Fax Number and Telephone Number of Central Payment Office; and Amount Paid.

This information should be displayed in the following format and sequence:

Broker's Account Security Number	Business/Importer Number	Statement Date
<input type="text"/>	<input type="text"/>	<input type="text"/>
Central Payment Office Fax Number	Central Payment Office Telephone Number	Amount Paid
<input type="text"/>	<input type="text"/>	<input type="text"/>

Revenue Canada will issue importers a cash receipt (Form K 21 or K 21S) as proof of payment.

Lignes directrices des importateurs et des courtiers, à l'intention des importateurs, relatives aux paiements effectués au bureau de douane de Revenu Canada de leur choix plutôt que par l'entremise d'un courtier

La présente annexe décrit les procédures lorsque les importateurs remettent leur paiement établi à l'ordre du Receveur général du Canada au bureau de douane de Revenu Canada de leur choix plutôt que par l'entremise d'un courtier.

Remise du paiement

Les importateurs sont tenus de fournir les informations suivantes relatives à la remise (obtenues du courtier) accompagnées du paiement : le numéro de compte-garantie du courtier; le numéro d'entreprise (NE) de l'importateur ou le numéro d'importateur; la date du relevé de la facture mensuelle (formulaire K 84); les numéros de téléphone et de télécopieur du bureau central de paiement; ainsi que le montant payé.

Ces informations doivent figurer dans le format et l'ordre suivants :

Numéro de compte-garantie du courtier	Numéro d'entreprise/ d'importateur	Date du relevé
<input type="text"/>	<input type="text"/>	<input type="text"/>
Numéro de télécopieur du bureau central de paiement	Numéro de téléphone du bureau central de paiement	Montant payé
<input type="text"/>	<input type="text"/>	<input type="text"/>

Revenu Canada émettra un reçu de caisse (formulaire K 21 ou K 21S) comme preuve de paiement.

APPENDIX — con.**ANNEXE — suite**

Importers must provide a facsimile or photocopy of their cash receipt to their broker in sufficient time for this information to be included with the broker's reconciliation information.

Les importateurs sont tenus de fournir un fac-similé ou une photocopie du reçu de caisse à leur courtier à l'intérieur de délais suffisants pour que les coordonnées soient incluses aux informations du rapprochement du courtier.

Reconciliation of Payment

Brokers must provide to Revenue Canada along with their final payment, importer's payments and copies of all cash receipts (Form K 21 or K 21S) received from importers and a reconciliation of the Form K 84 which includes the following information: Broker's Payment; Importers' Payment; Total Payment; Sum of Cash Receipts (Form K 21 or K 21S); the Importer's Outstanding Amount; Broker's Outstanding Amount; Total; Date.

This information should be displayed in the following format and sequence:

BROKER'S PAYMENT	_____
IMPORTERS' PAYMENT	_____
	TOTAL PAYMENT _____
IMPORTERS' CASH RECEIPTS	_____
OUTSTANDING:	
IMPORTERS	_____
BROKER	_____
TOTAL	_____
	DATE _____

Revenue Canada will stamp the reconciliation "duty paid". This will serve as the broker's receipt.

Brokers must also provide the following information when importers fail to remit their portion of the monthly K 84 statement in full: Importer Name; Business Number (BN) of Importer or Importer Number; Telephone Number of Importer; Transaction Numbers involved; Total Goods and Services Tax (GST) Outstanding; Total Duties and Taxes (other than GST) Outstanding.

Rapprochement du paiement

Les courtiers sont tenus de fournir à Revenu Canada, avec le paiement final, les paiements des importateurs et les copies de tous les reçus de caisse (formulaire K 21 ou K 21S) obtenus préalablement des importateurs ainsi que le rapprochement du relevé K 84 incluant les renseignements suivants : le paiement du courtier, le paiement de l'importateur, le paiement total, la somme des reçus de caisse (formulaire K 21 ou K 21S), le montant en souffrance de l'importateur, le montant en souffrance du courtier et le total, ainsi que la date.

Ces informations doivent figurer dans le format et l'ordre suivants :

PAIEMENT DU COURTIER	_____
PAIEMENT DES IMPORTATEURS	_____
	PAIEMENT TOTAL _____
REÇUS DE CAISSE	
DES IMPORTATEURS	_____
EN SOUFFRANCE :	
IMPORTATEURS	_____
COURTIERS	_____
TOTAL	_____
	DATE _____

Revenu Canada estampillera «Droits acquittés» sur le rapprochement. Ceci servira de reçu pour le courtier.

Les courtiers sont également tenus de fournir les informations suivantes lorsque les importateurs omettent de remettre leur portion en entier de la facture mensuelle (formulaire K 84) : le nom de l'importateur, le numéro d'entreprise (NE) de l'importateur ou le numéro d'importateur, le numéro de téléphone de l'importateur; les numéros des transactions concernées, le total de la taxe sur les produits et services (TPS) impayée, le total des droits et des taxes (autres que la TPS) impayés.





CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, June 23, 1995

Ottawa, le 23 juin 1995

Subject

Tariff Classification of Alcoholic Stomach Bitters

This notice replaces Customs Notice N-953 and further advises that a rate of additional customs duty of \$0.12 per litre of absolute ethyl alcohol, regardless of potability, does not apply to stomach bitters.

Customs Tariff

- 22.08 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.
- 30.04 Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.

Commodity Description

These liquid products range in colour from clear amber to dark brown and are based on extracts of plants, fruit concentrates, lecithin, and other chemicals. Vitamins, mineral compounds, and other food supplements may also be added. They may also be sweetened or flavoured. However, they all have a bitter aftertaste. While the ingredient list may vary considerably, these products all contain significant quantities of ethyl alcohol (usually from 20 to 40%).



Objet

Classement tarifaire des amers alcooliques

Le présent avis remplace l'Avis des douanes N-953 et vous informe que dorénavant les amers alcooliques ne seront pas assujettis au taux de droit supplémentaire de 0,12 \$/litre d'alcool éthylique absolu, qu'il soit potable ou non.

Tarif des douanes

- 22.08 Alcool éthylique non dénaturé d'un titre alcoométrique volumique de moins de 80 % vol; eaux-de-vie, liqueurs et autres boissons spiritueuses; préparations alcooliques composées des types utilisés pour la fabrication des boissons.
- 30.04 Médicaments (à l'exclusion des produits des n^{os} 30.02, 30.05 ou 30.06) constitués par des produits mélangés ou non mélangés, préparés à des fins thérapeutiques ou prophylactiques, présentés sous forme de doses ou conditionnés pour la vente au détail.

Description du produit

La couleur de ces produits liquides varie entre l'ambre clair et le brun foncé, et ces produits sont à base d'extraits de plantes, de concentrés de fruits, de lécithines et d'autres produits chimiques. Des vitamines, des composés de minéraux ainsi que d'autres suppléments alimentaires peuvent également être ajoutés. Ils peuvent aussi être sucrés ou aromatisés. Toutefois, ils ont tous un arrière-goût amer. Bien que la liste d'ingrédients puisse varier considérablement, ces produits contiennent tous des quantités considérables d'alcool éthylique (habituellement de 20 à 40 %).

Stomach bitters are sometimes known as herbal or folk remedies and are usually associated with the traditional medicine of various European cultures. They are simply referred to as bitters or may have the word bitter somewhere in their name. They are often sold over the counter in pharmacies or natural food stores in some provinces, while in other provinces they are sold through the provincial liquor commissions.

Guidelines

These products are precluded from heading No. 30.04 of Schedule I of the *Customs Tariff* because they have no indication, as to use, for the prevention or treatment of any disease or ailment (paragraphs (a) and (b) on page 438 and the exclusionary paragraphs on page 439 of the Explanatory Notes). All stomach bitters are to be classified under tariff item No. 2208.90.99 according to the Explanatory Notes to heading No. 22.08, part (c), item (14), page 169.

Stomach bitters are subject to a rate of duty of 19.19 cents per litre of absolute ethyl alcohol under the *Most-Favoured-Nation Tariff*. Pursuant to section 20 of the *Customs Tariff*, these products are also subject to an additional customs duty that is equal to the domestic excise duty on products containing ethyl alcohol. Depending on the potability of the product, the additional customs duty may be either \$0.58 per litre of absolute ethyl alcohol for non-potable products or \$11.066 per litre of absolute ethyl alcohol for those brands that are considered to be potable.

The customs duty and additional customs duty that are payable on these products are calculated only on that portion of the product that represents pure ethyl alcohol. For example, the additional customs duty on potable stomach bitters is \$11.066 per litre of absolute ethyl alcohol. A litre of a product that is 25% ethyl alcohol, by volume, would be subject to a rate of additional customs duty of $\$11.066 \times 0.25 = \2.77 .

Les amers alcooliques sont connus comme étant des remèdes folkloriques ou à base de plantes et sont habituellement associés à la médecine traditionnelle de différentes cultures d'Europe. On les désigne simplement sous le nom d'amers (le mot amer figure parfois dans leur nom). Souvent distribués en vente libre dans les pharmacies ou les magasins d'aliments naturels de certaines provinces, ils sont vendus dans d'autres provinces par l'entremise des régies provinciales des alcools.

Lignes directrices

Ces produits sont exclus de la position 30.04 de l'annexe I du *Tarif des douanes* étant donné qu'ils n'ont pas d'indications relatives à la prévention ou au traitement d'une maladie (les alinéas a) et b) à la page 438 de même que les alinéas d'exclusion des Notes explicatives, à la page 439). Tous les amers alcooliques doivent être classés en vertu du numéro tarifaire 2208.90.99 et ce, conformément aux Notes explicatives de la position 22.08, partie c), article 14, à la page 169.

Ils sont assujettis au taux de droit de 19,19 ¢/litre d'alcool éthylique absolu en vertu du *Tarif de la nation la plus favorisée*. Conformément à l'article 20 du *Tarif des douanes*, ces produits sont également assujettis à un droit de douane supplémentaire d'un montant égal à celui des droits d'accise du pays sur les produits contenant de l'alcool éthylique. Selon qu'il s'agisse d'alcool de bouche ou non de bouche, le droit de douane supplémentaire peut être de 0,58 \$/litre d'alcool éthylique absolu quant à l'alcool non de bouche, ou de 11,066 \$/litre d'alcool éthylique absolu pour ce qui est des marques qui sont considérées comme de l'alcool de bouche.

Le droit de douane et le droit de douane supplémentaire qui sont payables sur ces produits, sont calculés seulement sur la portion du produit que représente l'alcool éthylique absolu. À titre d'exemple, le droit de douane supplémentaire sur les produits d'alcool de bouche désignés sous le nom de *stomach bitters* est de 11,066 \$/litre d'alcool éthylique absolu. Un litre du produit d'un titre alcoométrique volumique de 25 % serait assujéti à un taux de droit de douane supplémentaire de $11,066 \$ \times 0,25 = 2,77 \$$.

Additional Information

All importers of these products and other similar products, known variously as tonics, remedies, elixirs, extracts, etc., who do not have a National Customs Ruling (NCR) for their products, are strongly urged to submit a request for an NCR to the nearest Trade Administration Services office of Revenue Canada. A sample of the product must be provided with the request. Upon receipt of these samples, regional offices will forward the samples to the Laboratory and Scientific Services Directorate for an analysis of the potability of the product.

Please direct any questions about this Customs Notice either to the Trade Administration Services of the nearest Revenue Canada office or to:

Don Gibbons
Tariff Programs
Trade Administration Branch
Revenue Canada
6th floor
Connaught Building
555 MacKenzie Avenue
Ottawa ON K1A 0L5

Telephone: (613) 954-7019
Facsimile: (613) 954-9646

Renseignements supplémentaires

Il est fortement recommandé à tous les importateurs de ces produits ou produits similaires (connus sous le nom de toniques, remèdes, élixirs, etc.), qui n'ont pas de Décision nationale des douanes (DND) pour ces produits, de présenter une demande de DND au bureau le plus proche des Services de l'administration des politiques commerciales de Revenu Canada. Il faut fournir un échantillon du produit avec la demande. À la réception de ces échantillons, les bureaux régionaux les achemineront à la Direction des travaux scientifiques et de laboratoire pour qu'une analyse soit effectuée afin de déterminer s'il s'agit d'un produit d'alcool de bouche ou non de bouche.

Si vous avez des questions sur le contenu de cet Avis des douanes, veuillez communiquer avec le bureau le plus proche des Services de l'administration des politiques commerciales de Revenu Canada ou avec :

Don Gibbons
Programmes tarifaires
Direction générale de l'administration des
politiques commerciales
Revenu Canada
Édifice Connaught
555, avenue MacKenzie
6^e étage
Ottawa ON K1A 0L5

Téléphone : (613) 954-7019
Télécopieur : (613) 954-9646





N-969

CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, June 28, 1995

Ottawa, le 28 juin 1995

Subject
Bill C-102

Objet
Projet de loi C-102



This notice provides information to importers, manufacturers, and exporters regarding the tariff and customs changes as a result of Bill C-102 tabled in the House of Commons on June 22, 1995. The Bill will amend the *Customs Act*, the *Customs Tariff* and the *Access to Information Act*.

Le présent avis donne des renseignements aux importateurs, aux fabricants, et aux exportateurs en ce qui concerne les modifications tarifaires et douanières suggérées par suite du Projet de loi C-102 qui a été déposé à la Chambre des communes le 22 juin 1995. Le Projet modifiera la *Loi sur les douanes*, le *Tarif des douanes* ainsi que la *Loi sur l'accès à l'information*.

Highlights

Highlights of the proposed amendments include the following:

(a) consolidation and streamlining of the customs duties relief and deferral programs (inward processing, bonded warehouse and duty drawback) and making the program (now called Duty Deferral Program) more accessible for small, medium, and large companies by removing certain administrative restrictions;

(b) an increase in the tourist exemption limits;

(c) tariff reductions on manufacturing inputs (MFN rates reduced to levels comparable to those in the United States) and on certain finished goods;

(d) a number of technical amendments or changes to the *Customs Act* and the *Customs Tariff* such as the elimination of the requirement to pay duty on the first \$500 under the Machinery Program;

Faits marquants

Les faits marquants des modifications suggérées englobent ce qui suit :

a) la codification et la simplification des programmes d'exonération et de report des droits de douane (traitement intérieur, entrepôts de stockage et drawbacks de droits) et le fait de rendre le Programme (maintenant désigné sous le nom de Programme de report des droits) plus à la portée des petites, moyennes, et grandes entreprises en supprimant certaines restrictions administratives;

b) l'augmentation du plafond des exemptions touristiques;

c) des réductions tarifaires sur les intrants de fabrication (les taux de la NPF réduits à des niveaux comparables à ceux des États-Unis) et sur certains produits finis;

d) quelques modifications ou changements techniques à la *Loi sur les douanes* et au *Tarif des douanes* tels que l'élimination de l'exigence de payer des droits sur les premiers 500 \$ en vertu du Programme de la machinerie;

(e) withdrawal of the *British Preferential Tariff* (BPT) treatment for rubber footwear to maintain tariff protection for Canadian producers;

(f) technical changes to protect the confidentiality of commercially sensitive information; and

(g) amendments to the *General Preferential Tariff* treatment legislation to provide authority to extend preferential treatment under the *Least Developed Developing Countries Tariff* to any or all eligible products.

For a number of the provisions in the Bill, such as the improvements to the Duty Deferral Program and the time limit for refunds under the Machinery Program, the effective date is after Royal Assent of the Bill. However, a Ways and Means Motion which was tabled on June 13, 1995, put certain provisions into force immediately, such as the tariff changes, tariff reductions on manufacturing inputs and on certain finished goods, increased tourist exemptions, and a number of technical and miscellaneous amendments to the *Customs Act* and *Customs Tariff*.

The Department has made the Bill (text only) available in electronic format through the Customs Information Service electronic bulletin board (EBB). The EBB is an automated system which provides users with current Revenue Canada information. This system is available to the public by using a modem and dialing the toll free number 1-800-267-5979. Users must acquire a communications software package and set up their computer in the following manner, prior to dialing the number: Baud Rate 2400, Parity N, Bit 8 and Bit Stop 1. This service is free of charge to the public.

The tariff reductions and changes are available in their entirety on the Department's Electronic Document Distribution bulletin board and can be reached by dialing the number 1-613-954-6176. An account number must be obtained prior to downloading the bulletin board files (the number to call to obtain an account number is 1-800-267-8480).

e) l'élimination du *Tarif de préférence britannique* (TPB) sur les chaussures de caoutchouc afin de conserver la protection tarifaire pour les producteurs canadiens;

f) des modifications techniques pour protéger le caractère confidentiel des renseignements de nature délicate sur le plan commercial;

g) la modification des dispositions relatives au *Tarif de préférence général* pour donner le pouvoir d'accorder le traitement préférentiel en vertu du *Tarif des pays les moins développés parmi les pays en voie de développement* à toutes les marchandises admissibles.

Les dispositions du Projet de loi concernant les améliorations apportées au Programme de report des droits et au délai pour les remboursements en vertu du Programme de la machinerie entreront en vigueur après que le Projet de loi aura reçu la sanction royale. Toutefois, un Avis de motion des voies et moyens, déposé le 13 juin 1995, met à l'exécution immédiatement certaines dispositions telles que les modifications tarifaires, les réductions tarifaires sur les intrants de fabrication et sur certains produits finis, l'augmentation des exemptions pour les voyageurs et certaines modifications techniques et diverses apportées à la *Loi sur les douanes* et au *Tarif des douanes*.

Le Ministère a fait le nécessaire afin que le Projet de loi (le texte seulement) soit offert en format électronique au moyen du panneau d'affichage électronique du Service de renseignements douaniers. Le panneau d'affichage électronique est un système automatisé qui communique aux utilisateurs les renseignements courants de Revenu Canada. Le public peut avoir accès à ce système, gratuitement, en utilisant un modem ou en composant le numéro sans frais 1-800-267-5979. Les utilisateurs doivent avoir un progiciel de communication et régler leur ordinateur de la manière suivante, avant de composer le numéro : débit (en bauds) 2400, parité N, bit 8 et bit stop 1.

Les réductions et les changements tarifaires sont également offerts et ils sont affichés au panneau d'affichage électronique du Ministère. On peut communiquer avec ce dernier en composant le numéro 1-613-954-6176. Un numéro de compte doit être obtenu avant d'effectuer le téléchargement du fichier du panneau d'affichage électronique (pour obtenir un numéro de compte, il faut composer le 1-800-267-8480).

General Information

General information concerning the tariff changes or proposed changes to the *Customs Act* and the *Customs Tariff* resulting from Bill C-102 can be obtained by contacting your Revenue Canada office at the phone number listed in the Appendix.

Relevant departmental publications are being amended or introduced to reflect the customs and tariff changes resulting from the Bill.

The Automated Customs Information System (ACIS) has general information on the tourist exemptions further to the Ways and Means Motion. Callers may reach the regional ACIS line by dialing the appropriate number listed in the Appendix.

For information on the Customs Information Service/EBB, contact:

Fred Juett (613) 952-3796
Fax: (613) 941-2034

For information from Headquarters on the tariff changes, contact:

Tom MacDonald (613) 952-8839
Fax: (613) 941-2034

For information on the Duty Deferral Program, contact:

Jeff Mills (613) 954-6890
Fax: (613) 952-3971

Renseignements d'ordre général

Les renseignements généraux concernant les modifications d'ordre tarifaire ou les modifications suggérées à la *Loi sur les douanes* et au *Tarif des douanes*, découlant du Projet de loi C-102, peuvent être obtenus en communiquant avec votre bureau de Revenu Canada dont le numéro de téléphone figure à l'annexe.

Les publications ministérielles pertinentes seront modifiées ou de nouvelles publications seront introduites pour tenir compte des changements d'ordre douanier et tarifaire découlant du Projet de loi.

Le Système d'information automatisé des douanes (SIAD) fournit des renseignements d'ordre général sur les exemptions pour les voyageurs par suite de l'Avis de motion des voies et moyens. On peut rejoindre le SIAD régional en composant le numéro approprié figurant à l'annexe.

Pour plus d'information sur le Service de renseignements douaniers et le panneau d'affichage électronique, veuillez communiquer avec :

Fred Juett (613) 952-3796
Télécopieur : (613) 941-2034

Pour obtenir des renseignements de l'Administration centrale sur les modifications tarifaires, veuillez communiquer avec :

Tom MacDonald (613) 952-8839
Télécopieur : (613) 941-2034

Pour obtenir des renseignements sur le Programme de report des droits, veuillez communiquer avec :

Jeff Mills (613) 954-6890
Télécopieur : (613) 952-3971

APPENDIX

ANNEXE

Revenue Canada Trade Administration Services
Offices

Revenu Canada, Bureaux des Services de l'adminis-
tration des politiques commerciales

Atlantic Region

P.O. Box 3080
Station Parklane Centre
Halifax NS B3J 3G6

Telephone: (902) 426-7982
Fax: (902) 426-2768
ACIS: 426-2911 (local)
1-800-461-9999

Région de l'Atlantique

Case postale 3080
Succursale Parklane
Halifax NS B3J 3G6

Téléphone : (902) 426-7982
Télécopieur : (902) 426-2768
SIAD : 426-2911 (local)
1-800-461-9999

Québec Region

Québec Office
Post Office Box 2267
130 Dalhousie Street
Québec QC G1K 7P6

Telephone: (418) 648-3401
Fax: (418) 648-3040
ACIS: (418) 648-4445

Montréal Office
400 Youville Square
Montréal QC H2Y 2C2

Telephone: (514) 283-6332
Fax: (514) 283-7500
ACIS: (514) 283-9900

Région de Québec

Bureau de Québec
Case postale 2267
130, rue Dalhousie
Québec QC G1K 7P6

Téléphone : (418) 648-3401
Télécopieur : (418) 648-3040
SIAD : (418) 648-4445

Bureau de Montréal
400, place Youville
Montréal QC H2Y 2C2

Téléphone : (514) 283-6332
Télécopieur : (514) 283-7500
SIAD : (514) 283-9900

Northern Ontario Region

2265 St-Laurent Boulevard
Ottawa ON K1G 4K3

Telephone: (613) 990-1650
Fax: (613) 952-7149
ACIS: (613) 993-0534

Région du Nord de l'Ontario

2265, boulevard St-Laurent
Ottawa ON K1G 4K3

Téléphone : (613) 990-1650
Télécopieur : (613) 952-7149
SIAD : (613) 993-0534

Southern Ontario Region

Toronto Office
Post Office Box 10, Station A
Dominion Public Building
1 Front Street West
Toronto ON M5W 1A3

Telephone: (416) 973-1731
Fax: (416) 954-8337
ACIS: (416) 973-8022

Hamilton Office
Post Office Box 2989
26 Arrowsmith Road
Hamilton ON L8N 3V8

Telephone: (905) 308-8608
Fax: (905) 308-8615
ACIS: (905) 308-8715

London Office
Post Office Box 5940
451 Talbot Street
London ON N6A 4T9

Telephone: (519) 645-5843
Fax: (519) 645-5819
ACIS: (519) 257-6400

Windsor Office
Post Office Box 2280, Station A
Windsor ON N8Y 4R8

Telephone: (519) 257-6353
Fax: (519) 257-6444
ACIS: (519) 257-6400

Prairie Region

Winnipeg Office
Main Floor
Federal Building
269 Main Street
Winnipeg MB R3C 1B3

Telephone: (204) 984-6986
Fax: (204) 983-6635
ACIS: (204) 983-6004

Région du Sud de l'Ontario

Bureau de Toronto
Case postale 10, succursale A
Immeuble Dominion Public
1, rue Front ouest
Toronto ON M5W 1A3

Téléphone : (416) 973-1731
Télécopieur : (416) 954-8337
SIAD : (416) 973-8022

Bureau d'Hamilton
Case postale 2989
26, chemin Arrowsmith
Hamilton ON L8N 3V8

Téléphone : (905) 308-8608
Télécopieur : (905) 308-8615
SIAD : (905) 308-8715

Bureau de London
Case postale 5940
451, rue Talbot
London ON N6A 4T9

Téléphone : (519) 645-5843
Télécopieur : (519) 645-5819
SIAD : (519) 257-6400

Bureau de Windsor
Case postale 2280, succursale A
Windsor ON N8Y 4R8

Téléphone : (519) 257-6353
Télécopieur : (519) 257-6444
SIAD : (519) 257-6400

Région des Prairies

Bureau de Winnipeg
Édifice fédéral
269, rue Main
Rez-de-chaussée
Winnipeg MB R3C 1B3

Téléphone : (204) 984-6986
Télécopieur : (204) 983-6635
SIAD : (204) 983-6004

Calgary Office
720 Harry Hays Building
220 4th Avenue South East
Calgary AB T2G 4X3

Bureau de Calgary
720, immeuble Harry Hays
220, Quatrième avenue sud-est
Calgary AB T2G 4X3

Telephone: (403) 292-4667
Fax: (403) 292-4347
ACIS: (403) 292-8750

Téléphone : (403) 292-4667
Télécopieur : (403) 292-4347
SIAD : (403) 292-8750

Pacific Region

Région du Pacifique

333 Dunsmuir Street
Vancouver BC V6B 5R4

333, rue Dunsmuir
Vancouver BC V6B 5R4

Telephone: (604) 666-6753
Fax: (604) 666-2637
ACIS: 1-800-461-9999

Téléphone : (604) 666-6753
Télécopieur : (604) 666-2637
SIAD : 1-800-461-9999





N-970

CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, July 7, 1995

Ottawa, le 7 juillet 1995

Subject

Statistics Canada Copy of Import Documentation

Effective July 10, 1995, Statistics Canada no longer requires a copy of import documentation when a shipment is valued at less than CAN\$25,000. Therefore, when requesting release on minimum documentation or submitting final accounting documentation, only one copy of the accounting documentation will be required by Revenue Canada for shipments valued less than CAN\$25,000.

Any question concerning this matter should be directed to:

Revenue Canada
Postal, Courier and LVS Division
555 MacKenzie Avenue
Ottawa ON K1A 0L5

Contact: Steve Gorham
Entry Section

Telephone: (613) 954-7136
Fax: (613) 952-1698

Objet

Exemplaires des documents d'importation de Statistique Canada

À compter du 10 juillet 1995, Statistique Canada n'exigera plus d'exemplaires des documents d'importation lorsque la valeur d'une expédition est inférieure à 25 000 \$ CAN. Par conséquent, lorsqu'on demande une mainlevée ou qu'on soumet une déclaration en détail définitive pour les expéditions dont la valeur est inférieure à 25 000 \$ CAN, Revenu Canada n'exigera qu'un seul exemplaire des documents de déclaration.

Toute question à cet égard doit être adressée à :

Revenu Canada
Division des opérations postales,
messageries et EFV
555, avenue MacKenzie
Ottawa ON K1A 0L5

Personne-ressource : Steve Gorham
Section de la déclaration

Téléphone : (613) 954-7136
Télécopieur : (613) 952-1698



Printed in Canada
Imprimé au Canada



CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, July 5, 1995

Ottawa, le 5 juillet 1995

Subject

Availability of Form B 2G, Customs Informal Adjustment Request

Effective July 7, 1995, Form B 2G, *Customs Informal Adjustment Request*, will be printed on the reverse side of the new Form E 14, *Customs Postal Import Form*. As a result, the contract with Canada Post Corporation to carry Form B 2G in their outlets will expire on July 31, 1995.

Revenue Canada customs offices will continue to supply Form B 2G to the importers who have imported casual goods as travellers or through the courier stream.

For more information, please contact:

Revenue Canada
Postal, Courier and Low Value
Shipment Division
Customs Border Services
Ottawa ON K1A 0L5

Telephone: (613) 952-9486

Objet

Disponibilité du formulaire B 2G, Demande informelle de rajustement des Douanes

À compter du 7 juillet 1995, le formulaire B 2G, *Demande informelle de rajustement des Douanes*, sera imprimé à l'endos du nouveau formulaire E 14, *Formule douanière des importations postales*. Par conséquent, le contrat avec la Société canadienne des postes stipulant de garder des formulaires B 2G dans leurs bureaux viendra à échéance le 31 juillet 1995.

Les bureaux de douane de Revenu Canada continueront à fournir le formulaire B 2G à l'importateur qui importe des biens occasionnels comme voyageurs, ou par l'entremise du service des messageries.

Pour de plus amples renseignements, veuillez communiquer avec :

Revenu Canada
Division des opérations postales, des messageries
et des expéditions de faible valeur
Direction générale des services frontaliers
des douanes
Ottawa ON K1A 0L5

Téléphone : (613) 952-9486



Printed in Canada
Imprimé au Canada



CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, July 6, 1995

Ottawa, le 6 juillet 1995

Subject

Bicycles and Frames Thereof From Taiwan and the People's Republic of China

This notice advises that the re-investigation initiated on March 3, 1995, pursuant to the *Special Import Measures Act* (SIMA), has been concluded.

The re-investigation was part of the Department's enforcement of the Canadian International Trade Tribunal's finding of December 11, 1992 of past, present and future injury respecting bicycles, assembled or unassembled, with wheel diameters of 16 inches (40.64 cm) and greater, originating in or exported from Taiwan and the People's Republic of China, excluding the subject bicycles with an F.O.B. Taiwan and People's Republic of China selling price exceeding CAN\$325, and of future injury respecting the dumping of the subject bicycle frames, originating in or exported from the aforementioned countries.

The subject goods are normally imported into Canada under one of the following ten-digit Harmonized System classification numbers:

8712.00.00.10
8712.00.00.20
8712.00.00.30
8712.00.00.40
8712.00.00.50
8712.00.00.90
8714.91.00.00



Objet

Bicyclettes et cadres pour bicyclettes en provenance de Taiwan et de la République populaire de Chine

Le présent avis vous informe que la nouvelle enquête, ouverte le 3 mars 1995, en vertu de la *Loi sur les mesures spéciales d'importation* (LMSI), est terminée.

La nouvelle enquête avait été entreprise dans le cadre de l'exécution ministérielle de la conclusion rendue par le Tribunal canadien du commerce extérieur, le 11 décembre 1992, concernant le dommage passé, présent et futur causé par les bicyclettes assemblées ou démontées, munies de roues d'un diamètre de 16 pouces (40,64 cm) et plus, originaires ou exportées de Taiwan et de la République populaire de Chine, à l'exclusion des bicyclettes en cause dont le prix de vente est supérieur à 325 \$ CAN FAB, Taiwan et République populaire de Chine, et le dommage futur causé par le dumping des cadres de bicyclettes en cause, originaires ou exportés des pays susmentionnés.

Les marchandises en cause sont normalement importées au Canada sous l'un des numéros tarifaires à dix chiffres du Système harmonisé indiqués ci-dessous :

8712.00.00.10
8712.00.00.20
8712.00.00.30
8712.00.00.40
8712.00.00.50
8712.00.00.90
8714.91.00.00

The application of normal values and export prices to the subject goods is outlined below.

1. Normal values which were issued for 1995 models before July 1, 1995, and which were verified as accurate during the just concluded review, will remain in effect until August 31, 1995.
2. Normal values for any 1995 models which were found to be inaccurate have been recalculated. The revised values will apply to any of these 1995 models released from customs from July 1 to August 31, 1995. In addition, the revised values will apply retroactively to any of these models which were released from customs from July 1, 1994 to June 30, 1995. This may result in additional anti-dumping duties being assessed to the importers of these goods.
3. All normal values issued after June 30, 1995, will be based on the information gathered during the review just concluded. As these normal values will remain in effect through the upcoming season, they will be identified as 1996 normal values even if the models are identical to 1995 models.
4. All normal values for 1995 models will expire at midnight, August 31, 1995. Consequently, in order to avoid the application of the ministerial specification to these models entering after that date, it will be necessary to request updated normal values for them at least one month prior to their planned entry.
5. Normal values for subject goods for which specific normal values have not been established will be determined by a ministerial specification by advancing the export price of the goods by 64%. The specification also provides that, if sufficient information is not provided or not available to establish the export price under the regular provisions of the Act, the export price will be the selling price to Canada of the subject goods reduced by 21.2%.

L'application des valeurs normales et des prix à l'exportation aux marchandises en cause est exposée ci-dessous.

1. Les valeurs normales établies pour les modèles 1995, avant le 1^{er} juillet 1995, et qui ont été jugées exactes durant le réexamen récemment conclu, demeureront en vigueur jusqu'au 31 août 1995.
2. Les valeurs normales jugées inexactes pour tout modèle 1995 ont été calculées de nouveau. Les valeurs révisées s'appliqueront à tout modèle 1995 dédouané entre le 1^{er} juillet et le 31 août 1995. En outre, elles s'appliqueront rétroactivement à tout modèle dédouané entre le 1^{er} juillet 1994 et le 30 juin 1995. Il est possible que des droits antidumping additionnels soient imposés aux importateurs de ces marchandises.
3. Toutes les valeurs normales établies après le 30 juin 1995 le seront en fonction des renseignements recueillis pendant le réexamen qui vient de se terminer. Elles demeureront en vigueur durant la prochaine saison et seront désignées comme étant les valeurs normales de 1996 même si les modèles sont identiques à ceux de 1995.
4. Toutes les valeurs normales des modèles 1995 expireront le 31 août 1995 à minuit. En conséquence, afin d'éviter l'application de la prescription ministérielle aux modèles qui entrent au Canada après cette date, il faudra demander la mise à jour des valeurs normales qui s'y appliquent au moins un mois avant la date prévue de leur importation.
5. Les valeurs normales des marchandises en cause pour lesquelles des valeurs normales particulières n'ont pas été établies seront déterminées par une prescription ministérielle en majorant le prix à l'exportation des marchandises de 64 %. De plus, la nouvelle prescription prévoit que, si des renseignements suffisants ne sont pas fournis ou ne sont pas disponibles pour établir le prix à l'exportation en vertu des dispositions habituelles de la Loi, le prix à l'exportation sera le prix de vente au Canada des marchandises en cause réduit de 21,2 %.

In order to ascertain their liability for anti-dumping duty, importers should contact the exporters to obtain the applicable normal values. For further information on this matter, please refer to Memorandum D14-1-2, *Disclosure of Normal Value and Export Price Established Under the Special Import Measures Act to Importers*.

If importers do not agree with the Department's determinations, requests for re-determinations may be filed with the Director General, Anti-dumping and Countervailing Directorate, Ottawa ON K1A 0L5. These requests must be filed in the form and manner outlined in Memorandum D14-1-3, *Redetermination of Goods Under Special Import Measures Act*, and received within 90 days from the date of the determination.

Any questions concerning the above should be directed to:

Revenue Canada
Ottawa ON K1A 0L5

Attention: Anti-dumping and Countervailing Directorate

Officers' names and telephone numbers:

Jean Pelletier	(613) 954-7380
Gilbert Huneault	(613) 954-7376

Afin de déterminer leur assujettissement aux droits antidumping, les importateurs doivent communiquer avec les exportateurs pour obtenir les valeurs normales applicables. Pour de plus amples renseignements sur le sujet, veuillez consulter le Mémorandum D14-1-2, *Divulgateur aux importateurs de la valeur normale et du prix à l'exportation établis en vertu de la Loi sur les mesures spéciales d'importation*.

Si les importateurs contestent les décisions du Ministère, ils peuvent présenter une demande de révision au directeur général, Direction des droits antidumping et compensateurs, Ottawa ON K1A 0L5. Ces demandes doivent être présentées selon les modalités et la forme réglementaire énoncées dans le Mémorandum D14-1-3, *Révision des marchandises en vertu de la Loi sur les mesures spéciales d'importation*, et doivent être reçues dans les 90 jours suivant la date de la décision.

Toute question concernant ce qui précède doit être adressée à :

Revenu Canada
Ottawa ON K1A 0L5

À l'attention de la Direction des droits antidumping et compensateurs

Noms des agents et numéros de téléphone :

Jean Pelletier	(613) 954-7380
Gilbert Huneault	(613) 954-7376





N-973

CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, July 10, 1995

Ottawa, le 10 juillet 1995

Subject

**Tax Treatment to be
Accorded to Imported Goods
Considered to be
Canadian Goods and Goods
Once Accounted for,
Exported and Returned**

Objet

**Traitement fiscal à accorder
aux marchandises importées
considérées comme des
marchandises canadiennes et des
marchandises déjà dédouanées,
exportées et retournées**



Note: This publication supersedes Customs Notice N-590, dated May 2, 1991.

Nota : La présente publication remplace l'Avis des douanes N-590 du 2 mai 1991.

Legislative References

1. The legislative references for imported goods are sections 212 to 216, Division III and Schedule VII of the *Excise Tax Act* and the *Non-Taxable Imported Goods (GST) Regulations* made pursuant to section 8 of Schedule VII of the *Excise Tax Act*. Specifically, tariff heading Nos. 98.13 and 98.14 of Schedule 1 of the *Customs Tariff* are relevant to the treatment of Canadian goods and goods once accounted for, exported and returned.

Dispositions législatives

1. Les dispositions législatives visant les marchandises importées sont les articles 212 à 216 de la section III et l'annexe VII de la *Loi sur la taxe d'accise* et le *Règlement sur les produits importés non taxables (TPS)*, pris en vertu de l'article 8 de l'annexe VII de la *Loi sur la taxe d'accise*. En particulier, les positions tarifaires 98.13 et 98.14 de l'annexe 1 du *Tarif des douanes* prévoient le traitement des marchandises canadiennes et des marchandises déjà dédouanées, exportées et retournées.

General Information

2. Section 1 of Schedule VII of the *Excise Tax Act* lists goods that may be imported into Canada free of GST when classified by customs under certain tariff headings or subheadings of chapter 98 of Schedule 1 of the *Customs Tariff*. Not included in this section are tariff headings 98.13 and 98.14 which are relevant to the treatment of goods originating in Canada and goods once accounted for, exported and returned without having been advanced in value. These heading Nos. provide for goods, whether of Canadian

Généralités

2. L'article 1 de l'annexe VII de la *Loi sur la taxe d'accise* énumère les marchandises qui peuvent être importées au Canada en franchise de TPS lorsqu'elles sont classées par les douanes sous certaines positions ou sous-positions tarifaires du chapitre 98 de l'annexe 1 du *Tarif des douanes*. Cet article ne comprend pas les positions tarifaires 98.13 et 98.14 qui prévoient le traitement des marchandises originaires du Canada et des marchandises déjà dédouanées, exportées et retournées et dont la valeur n'a pas été majorée. Ces

manufacture or which have been previously released and accounted for under the *Customs Act* and exported, to be returned to Canada without being subject to duty. From a tax perspective, goods being subject to duty which qualify under these headings are treated as unconditionally non-taxable at time of importation.

3. The circumstances in which goods classified under tariff headings 98.13 and 98.14 may be imported free of GST will be prescribed by Regulations. Section 8 of Schedule VII provides for the non-taxable importation of prescribed goods imported in prescribed circumstances and under prescribed terms and conditions. The goods that are prescribed together with their terms and conditions are listed in the *Non-Taxable Imported Goods (GST) Regulations* made pursuant to section 8 of the schedule. [It is proposed to amend these Regulations to provide for the circumstances as well as the terms and conditions under which goods that are classified under tariff heading Nos. 98.13 and 98.14 may be imported free of GST].

4. In the Department of Finance Press Release dated December 18, 1990, it was indicated that GST legislation would be amended to codify current customs practice with respect to the application of sales tax to Canadian goods and goods once accounted for, exported and returned. Essentially, goods classified under heading Nos. 98.13 or 98.14 will **not** be relieved from GST under those headings if, prior to importation, they were supplied

(a) outside Canada by way of sale;

(b) outside Canada by way of lease, licence or similar arrangement;

(c) in Canada in circumstances to which Part V of Schedule VI (Zero-Rated Exports) applies; or

(d) in Canada to a recipient who claimed, or was entitled to claim, a rebate for tax paid on those goods under subsection 252(1);

and the goods are being imported for the first time after that supply.

positions ont trait aux marchandises canadiennes, fabriquées au Canada ou déjà libérées et comptabilisées en vertu de la *Loi sur les douanes* et exportées, qui sont retournées au Canada sans être assujetties aux droits de douane. Du point de vue de la taxe, les marchandises assujetties aux droits qui sont comprises dans ces positions sont, sans condition, non taxables au moment de l'importation.

3. Les circonstances en vertu desquelles des marchandises classées sous les positions tarifaires 98.13 et 98.14 peuvent être importées en franchise de TPS seront établies par règlement. L'article 8 de l'annexe VII prévoit l'importation non taxable de produits visés par règlement, dans des circonstances visées par règlement et selon les modalités réglementaires. Les produits visés par règlement ainsi que les modalités réglementaires sont énumérés dans le *Règlement sur les produits importés non taxables (TPS)* pris en vertu de l'article 8 de l'annexe. [Il a été proposé de modifier ce Règlement pour qu'il prévoie les circonstances ainsi que les modalités en vertu desquelles des marchandises classées sous les positions tarifaires 98.13 et 98.14 peuvent être importées en franchise de TPS.]

4. Dans son communiqué du 18 décembre 1990, le ministère des Finances a fait savoir que la loi régissant la TPS serait modifiée en vue de rendre officielle la pratique courante des douanes d'appliquer la taxe de vente aux marchandises canadiennes et aux marchandises déjà dédouanées, exportées et retournées. En bref, les marchandises classées sous les positions 98.13 et 98.14 **ne seront pas** libérées de la TPS en vertu de ces positions si, avant l'importation, elles ont été fournies :

a) par vente à l'extérieur du Canada;

b) par bail, licence ou accord semblable à l'extérieur du Canada;

c) au Canada dans des circonstances visées par la partie V de l'annexe VI (exportations détaxées);

d) au Canada, à un acquéreur qui a demandé, ou avait le droit de demander, un remboursement de la taxe payée sur ces marchandises en vertu du paragraphe 252(1);

et qu'elles sont importées pour la première fois après la fourniture.

5. Paragraphs 4(a) and 4(b) refer to goods which meet the deeming provisions of paragraphs 142(2)(a) and (b) to the *Excise Tax Act*. That is the supply or sale of the goods is considered to have taken place outside Canada and the sale is not, therefore, subject to GST as a domestic supply. This means that the sale of the goods is not subject to the GST

6. For example, a Canadian company sells goods to a non-resident and agrees to deliver these goods to the non-resident outside Canada. In this example, the Canadian company would not be required to charge GST on the invoice for the goods because they have been supplied outside Canada. If the non-resident imported the goods at some later date, then the goods would be subject to GST at that time of importation.

7. An exception is made in the case of goods which were supplied outside Canada in accordance with paragraph 4, but the sale becomes voided. That is, the Canadian supplier makes a sale, delivers the goods to the non-resident outside Canada and it is subsequently determined that the sale is cancelled (e.g. the goods are defective or not as ordered). When these goods are returned to Canada, if the Canadian supplier is the importer of record for customs purposes, then no tax will be applied as the goods are being returned to the original supplier in Canada.

8. Paragraph 4(c) refers to goods which have been sold in Canada but which have met the terms and conditions under Part V of Schedule VI to the Act. This Part provides for goods being exported to be zero-rated. That is, a tax rate of zero is assessed on the sale of the goods.

9. For example, a Canadian company sells goods in Canada to another company. When making the sale, the Canadian company maintains documentation which shows that the goods were exported and, consequently, the Canadian company is able to zero-rate the sale. If these same goods are imported by the recipient of the goods at some later date, then the goods would be subject to GST at that time of importation.

10. Paragraph 4(d) refers to goods which have been purchased in Canada by a non-resident who then exports the goods from Canada. Section 252 of the *Excise Tax Act* provides for a "Visitor's Rebate" of the tax paid on certain goods by visitors to Canada where those goods are subsequently exported.

5. Les paragraphes 4a) et 4b) renvoient aux marchandises qui satisfont aux dispositions de présomption des alinéas 142(2)a) et b) de la *Loi sur la taxe d'accise*. Autrement dit, comme la fourniture ou la vente des marchandises est considérée avoir eu lieu à l'extérieur du Canada, la vente n'est pas assujettie à la TPS à titre de fourniture au Canada. Ainsi, la vente des marchandises n'est pas assujettie à la TPS.

6. Par exemple, une entreprise canadienne vend des marchandises à un non-résident et convient de les lui livrer à l'extérieur du Canada. L'entreprise canadienne n'est pas tenue de calculer la TPS sur la facture des marchandises puisqu'elles ont été fournies à l'étranger. Si le non-résident importe les marchandises à une date ultérieure, elles seront assujetties à la TPS au moment de l'importation.

7. Font toutefois exception les marchandises fournies à l'extérieur du Canada conformément au paragraphe 4 lorsque la vente est annulée. Exemple : le fournisseur canadien fait une vente et livre les marchandises au non-résident à l'étranger. Par la suite, la vente est annulée (par exemple, parce que les marchandises sont défectueuses, non conformes à ce qui a été commandé). Si le fournisseur canadien est l'importateur officiel aux fins des douanes, aucune taxe ne sera appliquée sur les marchandises retournées au Canada puisqu'elles sont remises au fournisseur initial au Canada.

8. Le paragraphe 4c) renvoie aux marchandises qui ont été vendues au Canada mais qui remplissent les conditions de la partie V de l'annexe VI de la Loi. Cette partie prévoit que les marchandises exportées sont détaxées. Autrement dit, un taux de taxe de zéro est imputé à la vente des marchandises.

9. Par exemple, une entreprise canadienne vend des marchandises au Canada à une autre entreprise. Au moment de la vente, l'entreprise canadienne tient des pièces justificatives qui indiquent que les marchandises ont été exportées. Elle peut donc détaxer la vente. Si les mêmes marchandises sont importées par l'acquéreur à une date ultérieure, elles seront assujetties à la TPS au moment de l'importation.

10. Le paragraphe 4d) renvoie aux marchandises qu'un non-résident a achetées au Canada et qu'il exporte ensuite à l'étranger. En vertu de l'article 252 de la *Loi sur la taxe d'accise*, les visiteurs au Canada peuvent obtenir un remboursement de la taxe payée sur certaines marchandises qui sont par la suite exportées.

11. For example, a visitor to Canada who has purchased goods in Canada, claims a rebate for the tax paid on those goods when the visitor returns to his residence outside Canada. Tax may be applied to these goods if they are subsequently returned for consumption or use in Canada.

12. For all the scenarios outlined in paragraph 4 above, the goods have either not been subject to the GST or, in the case of paragraph 4(d), the GST paid has been returned on the premise that the goods have been acquired for use outside Canada and, consequently, outside the scope of the GST.

13. If such goods referred to in paragraph 11 are returned to Canada for use or consumption, tax will be applied as if the goods had been originally acquired for use or consumption in Canada. Accordingly, the GST will be applied to such goods at time of importation, even if the goods would qualify under heading Nos. 98.13 or 98.14 for customs duty purposes.

14. Normally, goods acquired in Canada, or that were imported, and GST was applied to that acquisition or importation, which have been exported and are being returned to Canada, are permitted to return to Canada without incurring any additional tax application. However, if there has been a sale or transfer outside Canada of those goods, tax may be applicable at time of re-importation.

Temporary Importations

15. Goods temporarily imported and then exported, which have been subject to full GST (and either full or partial relief of customs duty) at time of importation, are considered to be tax paid for purposes of any subsequent importation. This treatment will be codified at the same time as the restrictions for Canadian goods and goods once accounted for, exported and returned, outlined in the December 18, 1990 Finance Press Release, are amended in the Regulations.

11. Par exemple, un visiteur au Canada achète des marchandises au Canada et demande le remboursement de la taxe qu'il a payée sur ces marchandises lorsqu'il retourne à son lieu de résidence à l'étranger. Ces marchandises peuvent être assujetties à la taxe si elles sont par la suite retournées pour consommation ou utilisation au Canada.

12. Dans toutes les situations décrites au paragraphe 4 ci-dessus, les marchandises n'ont pas été assujetties à la TPS et, au paragraphe 4d), la taxe a été remboursée, parce qu'on présume que les marchandises ont été acquises pour être utilisées à l'extérieur du Canada; elles débordent donc le cadre de la TPS.

13. Si les marchandises décrites au paragraphe 11 sont retournées au Canada pour y être utilisées ou consommées, la taxe s'appliquera comme si les marchandises avaient été acquises au départ aux fins d'utilisation et de consommation au Canada. Par conséquent, la TPS s'appliquera à ces marchandises au moment de l'importation même si elles seraient admissibles en vertu des positions 98.13 ou 98.14 aux fins des droits de douane.

14. Habituellement, les marchandises acquises au Canada ou importées et sur lesquelles la TPS a été imposée, qui ont été exportées et qui sont retournées au Canada, ne seront pas assujetties de nouveau à la taxe. Toutefois, si ces marchandises ont fait l'objet d'une vente ou d'un transfert à l'extérieur du Canada, elles peuvent être assujetties à la taxe au moment de la réimportation.

Importations temporaires

15. Les marchandises importées temporairement qui sont par la suite exportées et sur lesquelles la TPS a été imposée au moment de l'importation (et qui ont été visées par des dégrèvements complets ou partiels de droits) sont considérées comme ayant été assujetties à la taxe aux fins de toute autre importation. Ce traitement sera intégré à la loi en même temps que les restrictions relatives aux marchandises canadiennes et aux marchandises déjà dédouanées, exportées et retournées décrites dans le communiqué du 18 décembre 1990 du ministère des Finances.

16. For further information or assistance, please contact your local Taxation Services Office or:

16. Pour obtenir de plus amples renseignements ou de l'aide, veuillez communiquer avec le bureau des services fiscaux de votre localité ou avec :

Imports Unit
General Applications Division
GST Rulings and Interpretations

Unité des importations
Division des applications générales
Direction des décisions et de l'interprétation de la TPS

Telephone: (613) 952-4294
Facsimile: (613) 990-3602

Téléphone : (613) 952-8585
Télécopieur : (613) 990-3602





N-974

CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, July 7, 1995

Ottawa, le 7 juillet 1995

Subject

Objet

Changes to the NAFTA Rules of Origin Regulations

Changements au Règlement sur les règles d'origine (ALÉNA)

On April 28, 1995, the Department issued Customs Notice N-957 concerning amendments to Section IV of Schedule I to the *NAFTA Rules of Origin Regulations* as well as to paragraphs 5(4)(a) and (b) of the same Regulations.

Since then, additional amendments were made to Sections I and IV of Schedule I as well as to paragraph 5(4)(b) of the same Regulations. Although not yet introduced in Order in Council, these amendments have already been put into effect.

Attached as Appendix A to this notice are the amendments made to two rules of origin found in Sections I and IV of Schedule I to the Regulations.

Changes to paragraph 5(4)(b) of the same Regulations are included in Appendix B to this notice.

Any questions concerning the above should be directed to:

Revenue Canada
Trade Administration Branch
Origin Determination Directorate
Ottawa ON K1A 0L5

Attention: Charles St-Jean
(613) 954-7026

Le 28 avril 1995, le Ministère a émis l'Avis des douanes N-957, concernant des modifications à la section IV de l'annexe I du *Règlement sur les règles d'origine de l'ALÉNA* ainsi qu'aux alinéas 5(4)a) et b) du même règlement.

Depuis, d'autres modifications ont été apportées aux sections I et IV de l'annexe I ainsi qu'à l'alinéa 5(4)b) du même règlement. Ces modifications sont déjà en vigueur, bien qu'elles n'apparaissent pas encore dans un Décret du conseil.

Vous trouverez à l'appendice A de cet avis, les modifications apportées à deux règles d'origine des sections I et IV de l'annexe I du règlement.

Les modifications à l'alinéa 5(4)b) du même règlement se trouvent à l'appendice B de cet avis.

Pour de plus amples renseignements à cet égard, veuillez communiquer avec :

Revenu Canada
Direction générale de l'administration des
politiques commerciales
Service de la détermination de l'origine
Ottawa ON K1A 0L5

À l'attention de Charles St-Jean
(613) 954-7026



APPENDIX A

APPENDICE A

APPENDIX A

1. The rule applicable to heading Nos. 04.01 through 04.10 in Chapter 4 of Section I to Schedule I to the *NAFTA Rules of Origin Regulations* is replaced by the following:

04.01-04.10 A change to heading Nos. 04.01 through 04.10 from any other chapter, except from tariff item Nos. 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 or 1901.90.39.

2. The rule applicable to heading No. 21.05 in Chapter 21 of Section IV to Schedule I to the Regulations is replaced by the following:

21.05 A change to heading No. 21.05 from any other heading No., except from Chapter 4 or tariff item Nos. 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 or 1901.90.39.

APPENDICE A

1. La règle qui s'applique aux positions 04.01 à 04.10 du chapitre 4 de la section I de l'annexe I du *Règlement sur les règles d'origine (ALÉNA)*, est remplacée par ce qui suit :

04.01-04.10 Un changement aux positions 04.01 à 04.10 de tout autre chapitre, sauf des numéros tarifaires 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 ou 1901.90.39.

2. La règle qui s'applique à la position 21.05 du chapitre 21 de la section IV de l'annexe I du même règlement est remplacée par ce qui suit :

21.05 Un changement à la position 21.05 de toute autre position, sauf du chapitre 4 ou des numéros tarifaires 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 ou 1901.90.39.

Le 7 juillet 1995

. . . Appendice B

APPENDIX B

APPENDICE B

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APPENDICE B

Paragraph 5(4)(b) of the NAFTA Rules of Origin Regulations is replaced by the following:

L'alinéa 5(4)b) du Règlement sur les règles d'origine (ALÉNA) est remplacé par ce qui suit :

(b) a non-originating material of Chapter 4 or tariff item Nos. 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 and 1901.90.39 that is used in the production of a good of any of tariff item Nos. 1901.10.31, 1901.20.11, 1901.20.12, 1901.20.21, 1901.20.22, 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 and 1901.90.39, heading No. 21.05 and tariff item Nos. 2106.90.31, 2106.90.32, 2106.90.33, 2106.90.34, 2106.90.35, 2106.90.93, 2106.90.94, 2106.90.95, 2202.90.41, 2202.90.42, 2202.90.43, 2202.90.49, 2309.90.31, 2309.90.32, 2309.90.33, 2309.90.35 and 2309.90.36.

b) aux matières non originaires du chapitre 4 ou des numéros tarifaires 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 et 1901.90.39 qui sont utilisées dans la production d'un produit de l'un des numéros tarifaires 1901.10.31, 1901.20.11, 1901.20.12, 1901.20.21, 1901.20.22, 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 et 1901.90.39, de la position 21.05 ou des numéros tarifaires 2106.90.31, 2106.90.32, 2106.90.33, 2106.90.34, 2106.90.35, 2106.90.93, 2106.90.94, 2106.90.95, 2202.90.41, 2202.90.42, 2202.90.43, 2202.90.49, 2309.90.31, 2309.90.32, 2309.90.33, 2309.90.35 et 2309.90.36.





CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, July 25, 1995

Ottawa, le 25 juillet 1995

Subject

Objet

**Implementation of the GATT 1994
Agreement (phase 2)**

**Mise en oeuvre de l'Accord du GATT
de 1994 (phase 2)**

First-Come, First-Served Tariff Rate Quotas

Contingents globaux (premier arrivé, premier servi)

This Customs Notice provides users with additional information on tariff rate quotas (TRQs) and, in particular, on the first-come, first-served TRQs which will come into force on August 1, 1995. These provisions of the GATT 1994 Agreement were implemented in domestic legislation by the *World Trade Organization Agreement Implementation Act*.

Le présent avis donne aux utilisateurs des renseignements supplémentaires sur les contingents tarifaires (CT) et, en particulier, sur les contingents globaux qui prendront effet le 1^{er} août 1995. Ces dispositions contenues dans l'Accord du GATT de 1994 ont été intégrées à la législation interne par le biais de la *Loi de mise en oeuvre de l'Accord sur l'Organisation mondiale du commerce*.

The first-come, first-served TRQs are part of the second phase in the removal of existing import restrictions and prohibitions from certain agricultural products. These provisions are being replaced by customs tariffs.

Les contingents globaux font partie de la deuxième phase de retrait des prohibitions et interdictions existantes à l'importation de certaines marchandises agricoles. Ces dispositions se voient remplacées par des tarifs douaniers.

The first-come, first-served TRQs include only four product categories (wheat, barley, wheat products, and barley products) and the agricultural goods covered by these quotas are listed in Chapters 10, 11, 19, and 23 of the *Customs Tariff*. TRQ goods can be recognized in the Tariff by the terms "within access commitment" and "over access commitment" which appear in the description next to the tariff item number.

Les contingents globaux ne comportent que quatre catégories de produits (le blé, l'orge, les produits du blé et les produits de l'orge) et les produits agricoles visés par ces contingents sont énumérés aux chapitres 10, 11, 19 et 23 du *Tarif des douanes*. Les produits contingentés sont désignés dans le Tarif par les expressions «dans les limites de l'engagement d'accès» (ci-après appelés numéros tarifaires sous contingent), et «au-dessus de l'engagement d'accès» (hors contingent), dans la description à côté du numéro tarifaire.

The tariff classification of first-come, first-served TRQ goods is dependent on the status of the quota and whether the within access General Import Permit may be applied at the time the goods are accounted for at Revenue Canada.

Le classement tarifaire des produits visés par un contingent global est lié au niveau d'utilisation du contingent et à la possibilité d'appliquer la Licence générale d'importation sous contingent au moment où les marchandises sont déclarées en détail à Revenu Canada.

Only a limited volume of goods may enter under the within access commitment tariff item which attracts a lower rate of duty. Additional quantities that are imported must be classified under the over access commitment tariff item which attracts a significantly higher rate of duty. Commercial importers of agricultural products will need to arrange their business transactions keeping in mind that the over access commitment tariff items attract a higher rate of duty.

Several of the features of first-come, first-served TRQs are common to the TRQs implemented on January 1, 1995 and administered by specific import permits (or tariff rate certificates):

- The *Export and Import Permits Act* and the *Import Control List* are the legislative and regulatory mechanisms that will be used to identify the agricultural products subject to quota, to determine the level of quota for each product category, and to outline permit requirements;
- The Department of Foreign Affairs and International Trade (FAIT) will be responsible for establishing the quota level for each product category;
- Over access General Import Permit No. 100 will be available, without application, to those who wish to import commercial quantities of TRQ products in excess of the quota amount. In such instances, the goods will be classified under the over access commitment tariff item;
- The *Customs Tariff* and the *Customs Act* will serve as the legislative authority for classifying imported TRQ products; and
- Administering the customs aspects of tariff rate quotas is the responsibility of Revenue Canada.

For wheat, barley, and their products which are listed in the *Import Control List*, the TRQs will be filled on a first-come, first-served basis without any requirement for a per shipment import permit from

Seul un volume limité de produits peut être importé sous le numéro tarifaire sous contingent qui donne droit à un taux de droits de douane inférieur. Les quantités supplémentaires importées doivent être classées au numéro tarifaire appliqué aux importations hors contingent, qui donne lieu à un taux de droits de douane sensiblement plus élevé. Les importateurs commerciaux de produits agricoles devront tenir compte dans leurs transactions du fait que les produits classés à des numéros tarifaires hors contingent sont frappés de taux de droits plus élevés.

Plusieurs des caractéristiques des contingents globaux sont les mêmes que celles des contingents mis en oeuvre le 1^{er} janvier 1995 et sont régies par des licences d'importation spécifiques (ou certificats tarifaires) :

- La *Loi sur les licences d'exportation et d'importation* et la *Liste de marchandises d'importation contrôlée* constituent le fondement législatif et réglementaire servant à identifier les produits agricoles contingentés, pour déterminer le contingent pour chaque catégorie de marchandises et pour énoncer les obligations liées à la licence;
- L'établissement du niveau des contingents de chaque catégorie de produits relèvera du ministère des Affaires étrangères et du Commerce international (AECI);
- La Licence générale d'importation hors contingent n° 100 sera remise, sans demande préalable nécessaire, aux importateurs qui désirent importer des quantités commerciales de produits contingentés en sus de la quantité contingentée. Les produits seront alors classés au numéro tarifaire hors contingent;
- Les produits contingentés importés seront classés selon le *Tarif des douanes* et la *Loi sur les douanes*;
- Il incombe à Revenu Canada d'appliquer les procédures douanières liées aux contingents tarifaires.

Dans le cas du blé, de l'orge et de leurs produits qui sont énumérés dans la *Liste des marchandises d'importation contrôlée*, les contingents tarifaires seront gérés selon le principe des contingents globaux

FAIT. Revenue Canada will use its automated systems to count imports at the time they are accounted for. The Minister of Foreign Affairs will notify importers when the quota is filled. All affected goods accounted for after that date will be entered under the over access General Import Permit and will be subject to the higher duty rates. Until the quota is filled, these agricultural goods will be entered under within access General Import Permit No. 20.

Revenue Canada will continue to publish general TRQ information on its Electronic Bulletin Board (1-800-267-5979) and, in addition, first-come, first-served quota information on the amount of products that can still be brought in at the lower rates of duty will be updated daily and will be available on the board under a new menu item created specifically for this purpose. The public can also obtain information on quota levels at Revenue Canada Headquarters (1-800-594-0986) or by telephoning regional Revenue Canada offices (see Annex).

Modified First-come, First-served TRQ Permit System

Beginning on August 1, 1995, a modified first-come, first-served approach will be introduced by FAIT to allocate quota for butter, dry whey, and heavy cream (sterilized cream with a minimum of 25% butterfat in 6 oz. cans). On a per shipment basis, a specific permit will be issued to importers who hold quota for these goods. This approach to allocating quota should not be confused with the first-come, first-served access to lower within access duty rates administered by Revenue Canada at the border (time of accounting) without the use of specific permits.

sans qu'une licence d'importation soit délivrée cas par cas par les AECI. Revenu Canada se servira de ses systèmes automatisés pour comptabiliser les importations au moment de leur déclaration en détail. Le ministre des Affaires étrangères avertira les importateurs lorsque le contingent sera épuisé et tous les produits déclarés après cette date seront importés en vertu de la Licence générale d'importation hors contingent, et à un taux de droit plus élevé. Avant que le contingent ne soit épuisé, ces produits agricoles seront importés en vertu de la Licence générale d'importation sous contingent n° 20.

Revenu Canada continuera de diffuser l'information concernant les contingents sur son tableau d'affichage électronique (1-800-267-5979) et, de plus, mettra quotidiennement à jour l'information concernant les contingents globaux et la quantité de produits pouvant encore être importés à un taux de droits de douane moins élevé, et ce, par le biais d'une option nouvellement ajoutée au menu du babillard électronique et créée spécialement à cette fin. Le public peut également obtenir l'information concernant les niveaux de contingents à l'Administration centrale de Revenu Canada (1-800-594-0986) ou en appelant à l'un des bureaux régionaux de Revenu Canada (voir l'annexe ci-jointe).

Système modifié d'attribution de licence (premier arrivé, premier servi) sur les contingents tarifaires

À compter du 1^{er} août 1995, les AECI adopteront une approche modifiée d'attribution des contingents pour les importations de beurre, de lactosérum et de crème épaisse (crème stérilisée contenant au moins 25 % de matière grasse en boîtes de 6 onces). Pour chaque expédition, une licence particulière sera délivrée à l'importateur bénéficiant d'un contingent pour ces types de produits. Cette façon d'allouer un contingent ne doit pas être confondue avec la méthode des contingents globaux, bénéficiant de taux plus bas sous contingent, appliquée par Revenu Canada à la frontière (au moment de la déclaration en détail) sans recours à des licences particulières.

Tariffs

On August 1, 1995, a number of new within access commitment and over access commitment tariff items will be implemented in the agricultural chapters of Schedule I to the *Customs Tariff* and six new tariff codes will be added to Schedule II in connection with certain products of Chapter 19 that are imported in retail size packages.

The new tariff items replace import restrictions in the product categories of butter, dry whey, heavy cream, wheat, barley, wheat products, and barley products. The tariff codes will provide duty relief (within access rates of duty) for the designated Chapter 19 products after quota levels are reached and the within access General Import Permit cannot be applied.

Travellers' Importations of First-Come, First-Served TRQ Goods

Travellers are entitled to import unlimited quantities of wheat, barley, wheat products, and barley products at the low rates of duty of the within access commitment tariff items, under the authority of a General Import Permit which will be implemented effective August 1, 1995. The exemptions of Chapter 98 will apply in respect of these goods.

Low Value Shipments

Importers are reminded that regulations made under the *Customs Act* prohibit the entry of controlled goods, including all TRQ goods, under the Low Value Shipment Program.

General Information

Importers wishing to obtain additional information or details regarding import access levels for TRQ products, including the first-come, first-served agricultural products, should contact the Department of Foreign Affairs and International Trade at the

Tarifs

Le 1^{er} août 1995, plusieurs nouveaux numéros tarifaires sous contingent et hors contingent seront appliqués pour les chapitres de l'annexe I du *Tarif des douanes* portant sur les produits agricoles, et six nouveaux codes tarifaires seront ajoutés à l'annexe II en rapport avec certains produits du chapitre 19 importés en format propres à la vente au détail.

Les nouveaux numéros tarifaires remplacent les restrictions à l'importation pour les produits des catégories du beurre, du lactosérum, de la crème épaisse, du blé, de l'orge et des produits du blé ou de l'orge. Les codes tarifaires exonéreront de droits (taux de droits de douane sous contingent) les produits désignés du chapitre 19, une fois les contingents épuisés et dès que la Licence générale d'importation sous contingent ne pourra plus être appliquée.

Importations par des voyageurs de produits contingentés globalement

Les voyageurs ont le droit d'importer des quantités illimitées de blé, d'orge, de produits du blé ou de l'orge aux taux de droit peu élevés des numéros tarifaires sous contingent en vertu de la Licence générale d'importation qui sera appliquée dès le 1^{er} août 1995. Les exemptions contenues au chapitre 98 s'appliqueront à ces produits.

Envois de faible valeur

On rappelle aux importateurs que la réglementation liée à la *Loi sur les douanes* interdit l'entrée de marchandises contrôlées, y compris tous les produits assujettis à un contingent global aux termes du Programme des envois de faible valeur.

Information générale

Les importateurs désireux d'obtenir plus de renseignements ou des éclaircissements concernant les niveaux d'accès pour les importations de produits contingentés, y compris les produits agricoles assujettis à des contingents globaux, doivent s'adresser au

address and/or telephone number listed in the Annex to this notice.

Information concerning the customs and tariff changes resulting from Phase 2 of the implementation of the GATT 1994 Agreement can be obtained by contacting your Revenue Canada office at the phone number listed in the Annex.

Departmental publications are being distributed to provide information on the customs and tariff changes resulting from the GATT 1994 Agreement. Memoranda D10-18-1, *Tariff Rate Quotas*, and D10-18-4, *Importation of Certain Agricultural Products and the Import Control List*, outline the changes introduced on January 1, 1995, while Memorandum D10-18-6, *First-come, First-served Agricultural Tariff Rate Quotas*, contains guidelines on the first-come, first-served TRQs. These publications are also available, together with other TRQ information, on the departmental EBB under the category "GATT (WTO Agreement) Information" in the main menu.

ministère des Affaires étrangères et du Commerce international, à l'adresse ou au numéro de téléphone indiqué en annexe.

On peut obtenir des renseignements concernant les changements apportés aux formalités douanières et au tarif à la suite de la phase 2 de la mise en oeuvre de l'Accord du GATT de 1994, en communiquant avec le bureau de Revenu Canada le plus proche, au numéro indiqué dans la liste en annexe.

Le Ministère distribue des publications pour donner de l'information concernant les changements apportés aux formalités douanières et au tarif à la suite de la phase 2 de la mise en oeuvre de l'Accord du GATT de 1994. Les Mémoires D10-18-1, *Contingents tarifaires*, et D10-18-4, *Importation de certains produits agricoles et la Liste des marchandises d'importation contrôlée*, expliquent les changements à compter du 1^{er} janvier 1995 tandis que le Mémoire D10-18-6, *Contingents tarifaires agricoles globaux*, renferme les lignes directrices concernant les contingents globaux. Ces publications, ainsi que les autres renseignements concernant les contingents tarifaires, figurent également au tableau d'affichage électronique du Ministère, sous la rubrique «Information concernant le GATT (Accord sur l'OMC)» du menu principal.

ANNEX / ANNEXE

ANNEX

ANNEXE

GATT 1994 Agreement Implementation / Mise en oeuvre de l'Accord du GATT de 1994
Revenue Canada Regional Trade Administration Offices / Bureaux régionaux de Revenu
Canada, Services de l'administration des politiques commerciales

ATLANTIC REGION**Halifax**

Post Office Box 3080, Station Parklane
Ralston Building
1557 Hollis Street
Halifax NS
B3J 3G6

Telephone: (902) 426-6372
Fax: (902) 426-2768

QUEBEC REGION**Montréal**

400 Youville Square
Montréal QC
H2Y 2C2

Telephone: (514) 283-6275
Fax: (514) 283-7500

Québec

Post Office Box 2267
130 Dalhousie Street
Québec QC
G1K 7P6

Telephone: (418) 648-3401
Fax: (418) 648-3040

NORTHERN ONTARIO REGION**Ottawa**

2265 St-Laurent Boulevard
Ottawa ON
K1G 4K3

Telephone: (613) 991-0579
Fax: (613) 952-7149

RÉGION DE L'ATLANTIQUE**Halifax**

Case postale 3080, succursale Parklane
Immeuble Ralston
1557, rue Hollis
Halifax NS
B3J 3G6

Téléphone : (902) 426-6372
Télécopieur : (902) 426-2768

RÉGION DU QUÉBEC**Montréal**

400, Place Youville
Montréal QC
H2Y 2C2

Téléphone : (514) 283-6275
Télécopieur : (514) 283-7500

Québec

Case postale 2267
130, rue Dalhousie
Québec QC
G1K 7P6

Téléphone : (418) 648-3401
Télécopieur : (418) 648-3040

RÉGION DU NORD DE L'ONTARIO**Ottawa**

2265, boulevard St-Laurent
Ottawa ON
K1G 4K3

Téléphone : (613) 991-0579
Télécopieur : (613) 952-7149

ANNEX — con.

ANNEXE — suite

SOUTHERN ONTARIO REGION

Toronto

Post Office Box 10, Station A
Dominion Public Building
1 Front Street West
Toronto ON
M5W 1A3

Telephone: (416) 973-1772
Fax: (416) 954-8337

Hamilton

Post Office Box 2989
26 Arrowsmith Road
Hamilton ON
L8N 3V8

Telephone: (905) 308-8605
Fax: (905) 308-8616

London

Post Office Box 5940
451 Talbot Street
London ON
N6A 4T9

Telephone: (519) 675-3345
Fax: (519) 645-5819

Windsor

Post Office Box 2280, Station A
Windsor ON
N8Y 4R8

Telephone: (519) 257-6360
Fax: (519) 257-6444

PRAIRIE REGION

Winnipeg

Main Floor
Federal Building
269 Main Street
Winnipeg MB
R3C 1B3

Telephone: (204) 983-6000
Fax: (204) 984-7083

RÉGION DU SUD DE L'ONTARIO

Toronto

Case postale 10, succursale A
Immeuble Dominion Public
1, rue Front ouest
Toronto ON
M5W 1A3

Téléphone : (416) 973-1772
Télécopieur : (416) 954-8337

Hamilton

Case postale 2989
26, chemin Arrowsmith
Hamilton ON
L8N 3V8

Téléphone : (905) 308-8605
Télécopieur : (905) 308-8616

London

Case postale 5940
451, rue Talbot
London ON
N6A 4T9

Téléphone : (519) 675-3345
Télécopieur : (519) 645-5819

Windsor

Case postale 2280, succursale A
Windsor ON
N8Y 4R8

Téléphone : (519) 257-6360
Télécopieur : (519) 257-6444

RÉGION DES PRAIRIES

Winnipeg

Édifice Fédéral
269, rue Main
Rez-de-chaussée
Winnipeg MB
R3C 1B3

Téléphone : (204) 983-6000
Télécopieur : (204) 984-7083

ANNEX — con.

ANNEXE — suite

Calgary

720 Harry Hays Building
220 4th Avenue South East
Calgary AB
T2G 4X3

Telephone: (403) 292-6384
Fax: (403) 292-8856

PACIFIC REGION**Vancouver**

333 Dunsmuir Street
Vancouver BC
V6B 5R4

Telephone: (604) 666-3912
Fax: (604) 666-2212

Calgary

720, immeuble Harry Hays
220, Quatrième avenue sud-est
Calgary AB
T2G 4X3

Téléphone : (403) 292-6384
Télécopieur : (403) 292-8856

RÉGION DU PACIFIQUE**Vancouver**

333, rue Dunsmuir
Vancouver BC
V6B 5R4

Téléphone : (604) 666-3912
Télécopieur : (604) 666-2212

**FOR INFORMATION ON AGRICULTURAL IMPORT PERMIT REQUIREMENTS
DEPARTMENT OF FOREIGN AFFAIRS AND INTERNATIONAL TRADE – HEADQUARTERS**

**POUR OBTENIR DES RENSEIGNEMENTS SUR LES EXIGENCES EN MATIÈRE DE LICENCES
D'IMPORTATION DE PRODUITS AGRICOLES
MINISTÈRE DES AFFAIRES ÉTRANGÈRES ET DU COMMERCE
INTERNATIONAL – ADMINISTRATION CENTRALE**

Special Trade Policy Division (EPMA)

Reception (613) 995-8104
(Agricultural imports)

Direction de la politique commerciale spéciale
(EPMA)

Réception (613) 995-8104
(Importations agricoles)





N-976

CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, July 21, 1995

Ottawa, le 21 juillet 1995

Subject

**Administration of Tariff Item
No. 9506.39.20**

Objet

**Application du numéro tarifaire
9506.39.20**

The purpose of this Customs Notice is to clarify the Department's administrative policy on the tariff classification of heads of golf clubs commonly known as "woods".

Le présent Avis des douanes a pour but d'apporter des éclaircissements à la politique administrative du Ministère en ce qui concerne le classement tarifaire des têtes de bâtons de golf qui sont connus sous le nom de «bois».

Legislation

95.06 Articles and equipment for general physical exercise...

— Golf clubs and other golf equipment:

9606.39 — Other

9506.39.20 — Shafts of wood; heads of woods

Législation

95.06 Articles et matériel pour la culture physique...

— Clubs de golf et autre matériel pour le golf :

9506.39 — Autres

9506.39.20 — Manches de bois; spatules de bâtons en bois

Administrative Policy

Originally, heads of golf clubs that are known as "woods" were made of hardwoods. As a result, "heads of woods" in tariff item No. 9506.39.20 was interpreted to mean only golf club heads made of woods. Due to technological changes, most heads of "woods" golf clubs now are made of metal or other materials, such as graphite. These golf clubs are still called "woods", or "metalwoods".

Politique administrative

À l'origine, les têtes de bâtons de golf qui sont connus sous le nom de «bois» étaient faites de bois durs. Il en découle que l'expression «spatules de bâtons en bois» dans le numéro tarifaire 9506.39.20 a été interprétée comme voulant dire seulement les têtes de bâtons de golf faites en bois. En raison des changements technologiques, la plupart des têtes de bâtons de golf appelés «bois» sont maintenant faites en métal ou autres matières comme le graphite. Ces bâtons de golf sont toujours désignés sous le nom de «bois» ou celui de «bois à tête de métal».

Effective January 3, 1995, "heads of woods" are to be classified under tariff item No. 9506.39.20 regardless of the material of manufacture.

It should be noted that, in order to be classified under tariff item No. 9506.39.20, golf club shafts must still be made of wood.

For further information, contact:

Allan Woods
Tariff Administrator
Consumer and Industrial Products
Trade Administration Branch
Revenue Canada
6th floor
Connaught Building
555 MacKenzie Avenue
Ottawa ON K1A 0L5

Telephone: (613) 954-6999
Fax: (613) 954-9646

À compter du 3 janvier 1995, les «spatules de bâtons en bois» doivent être classées en vertu du numéro tarifaire 9506.39.20 et ce, sans attacher d'importance à la matière dont elles sont fabriquées.

Il convient de noter que pour être classés en vertu du numéro tarifaire 9506.39.20, les manches de bâtons de golf doivent toujours être faits de bois.

Pour de plus amples renseignements à cet égard, veuillez communiquer avec :

Allan Woods
Administrateur du Tarif
Produits industriels et biens de consommation
Direction générale de l'administration
des politiques commerciales
Revenu Canada
Édifice Connaught
555, avenue MacKenzie
6^e étage
Ottawa ON K1A 0L5

Téléphone : (613) 954-6999
Télécopieur : (613) 954-9646





N-977

CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, July 21, 1995

Ottawa, le 21 juillet 1995

Subject

**Revocation of Form E 207,
Application for Customs Duty,
GST and Excise Tax Remission
on Certain Vehicles...
Administration of Tariff Item
9808.00.00**

It should be noted that there is a procedural change in the Department's administration of tariff item 9808.00.00 in that the application for remission on certain vehicles, Form E 207, is no longer required. Supporting documentation, such as purchase orders and sales invoices, are now being accepted in lieu of the form.

It should also be noted that the Department is currently reviewing Memoranda in view of the introduction of the *Foreign Missions and International Organizations Act* and guidelines will be issued in the form of a Customs Notice or amended D21-1 and D22-2 series Memoranda.

Objet

**Révocation du formulaire E 207,
Demande de remise des droits de
douane, de la TPS et des taxes
d'accise à l'égard de certains
véhicules...
Administration du numéro tarifaire
9808.00.00**

Veillez noter qu'un changement de procédure a été apporté par le Ministère à l'administration du numéro tarifaire 9808.00.00, selon lequel le formulaire E 207 de demande de remise sur certains véhicules n'est plus nécessaire. Des documents pertinents, tels que les bons de commande et les factures de vente sont maintenant acceptés à la place du formulaire.

Veillez noter également que le Ministère révisé présentement les mémorandums suite à l'introduction de la *Loi sur les missions étrangères et les organisations internationales* et des lignes directrices seront émises sous forme d'Avis des douanes ou de la série modifiée des mémorandums D21-1 et D22-2.



In the meantime, the regional offices are aware of the current procedures and guidelines being applied. Questions concerning this matter may be directed to your nearest regional customs office or to the undersigned.

Entre temps, les bureaux régionaux sont au courant des procédures actuelles et des lignes directrices applicables. Si vous avez des questions, n'hésitez pas à communiquer avec moi ou avec le plus proche bureau régional de douane.

Pauline Crête-Méranger
Tariff Administrator
Consumer and Industrial Products
Tariff Programs
Trade Administration Branch
Revenue Canada
6th floor
Connaught Building
555 MacKenzie Avenue
Ottawa ON K1A 0L5

Telephone: (613) 954-6936
Facsimile: (613) 954-9646

Pauline Crête-Méranger
Administrateur du Tarif
Produits industriels et biens de consommation
Programmes tarifaires
Direction générale de l'administration des
politiques commerciales
Revenu Canada
Édifice Connaught
555, avenue MacKenzie
6^e étage
Ottawa ON K1A 0L5

Téléphone : (613) 954-6936
Télécopieur : (613) 954-9646





CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, July 24, 1995

Ottawa, le 24 juillet 1995

Subject

Aluminum Wedge Clamps

This is to advise that the Department has concluded a review of the undertaking accepted from American Electric, a Division of F.L. Industries Inc. (now Thomas & Betts Corp.) of the United States of America with respect to certain aluminum wedge clamps originating in or exported from the United States of America.

The products in question are aluminum wedge clamps, assembled or unassembled, with solid stainless steel bails for use on 100% smooth body ACSR type conductors, AWG sizes No. 6 to No. 4/0. The undertaking excludes AWG sizes No. 6 to No. 2 produced by or on behalf of Reliable Power Products, Franklin Park, Illinois, its successors and assigns.

The undertaking was accepted by the Deputy Minister of National Revenue on July 31, 1992, in accordance with the undertaking provisions contained in the *Special Import Measures Act*. Pursuant to subsection 53(1) of the Act, the Deputy Minister has now reviewed the undertaking and has determined that it no longer serves the purpose for which it was intended. Accordingly, on July 31, 1995, the undertaking will be allowed to expire. This will terminate all proceedings under the *Special Import Measures Act* in respect of these products.

Objet

Pinces d'ancrage pour branchement en aluminium

Vous êtes par la présente avisé que le Ministère a terminé un examen de l'engagement accepté de la société American Electric, une division de F.L. Industries Inc. (devenue Thomas & Betts Corp.) des États-Unis d'Amérique, concernant certaines pinces d'ancrage pour branchement en aluminium, originaires ou exportées des États-Unis d'Amérique.

Les produits en question sont des pinces d'ancrage pour branchement, assemblées ou non, en aluminium avec ganse rigide en acier inoxydable pour être utilisées avec une gamme de fils conducteurs de type ACSR à surface lisse à 100 %, de dimensions AWG n^{os} 6 à 4/0. L'engagement exclut les dimensions AWG n^{os} 6 à 2, produites par Reliable Power Products, Franklin Park, Illinois, ses successeurs et cessionnaires ou en leur nom.

L'engagement en question a été accepté le 31 juillet 1992, par le Sous-ministre du Revenu national, conformément aux dispositions relatives aux engagements contenues dans la *Loi sur les mesures spéciales d'importation*. En vertu du paragraphe 53(1) de la Loi, le Sous-ministre a réexaminé l'engagement et a constaté qu'il n'a plus sa raison d'être. En conséquence, cet engagement expirera le 31 juillet 1995. Ceci clôt toutes les procédures engagées en vertu de la *Loi sur les mesures spéciales d'importation* à l'égard de ces produits.



Any questions concerning the above should be directed to:

Toute question concernant ce qui précède doit être adressée à :

Revenue Canada
Anti-dumping and Countervailing Directorate
Ottawa ON K1A 0L5

Revenu Canada
Direction des droits antidumping et
compensateurs
Ottawa ON K1A 0L5

Name of Officer: Peter Dupuis

Nom de l'agent : Peter Dupuis

Telephone: (613) 954-7378

Téléphone : (613) 954-7378

Fax: (613) 954-2510

Télécopieur : (613) 954-2510

July 24, 1995



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Imprimé au Canada

Le 24 juillet 1995

CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, July 25, 1995

Ottawa, le 25 juillet 1995

Subject

Importations of Bovine Somatotrophin (rBST)

This is to advise that rBST, a drug used to increase milk production in dairy cattle, is a somatotropin and is listed in Schedule F, Part 1 (Prescription Drugs) of the *Food and Drugs Act*.

Under the *Food and Drugs Regulations*, no person can sell or advertise a new drug without having first obtained a Notice of Compliance (NOC) from Health Canada for the product. As no NOC has been issued for rBST, commercial importations are prohibited.

In addition, Health Canada has advised that no one may import such drugs for any purpose, other than a practitioner (i.e. veterinarian), a drug manufacturer, a wholesale druggist, a pharmacist or visitor from another country.

All shipments of rBST will be detained by Revenue Canada and referred to Health Canada for a release decision. A common brand name for this somatotropin is Posilac.

Objet

Importations de la somatotrophine bovine (STB)

Le présent avis vous informe que la drogue susmentionnée, qui est utilisée pour accroître la production du lait chez les troupeaux laitiers, est une somatotrophine et qu'elle figure à la partie I de l'annexe F (Drogues d'ordonnance) de la *Loi des aliments et drogues*.

En vertu de cette loi, aucune personne ne peut vendre ou faire la publicité d'une nouvelle drogue sans avoir obtenu, au préalable, un Certificat de conformité de Santé Canada à l'intention du produit. Comme aucun certificat n'a été délivré pour la STB, les importations de nature commerciales sont interdites.

En outre, Santé Canada avise que personne autre qu'un praticien (c'est-à-dire un vétérinaire), un fabricant de drogues, un pharmacien grossiste, un pharmacien ou un visiteur d'un autre pays ne peut importer cette drogue à quelque fin que ce soit.

Toutes les expéditions contenant de la somatotrophine seront retenues par Revenu Canada et renvoyées à Santé Canada pour obtenir une décision de mainlevée. Posilac est un nom commercial populaire de cette somatotrophine.



Any questions concerning this matter should be directed to:

Toutes les questions à ce propos peuvent être adressées à :

Revenue Canada
Transportation Division
Ottawa ON K1A 0L5

Revenu Canada
Division des Transports
Ottawa ON K1A 0L5

Officer: Judi Straby

Agent : Judi Straby

Telephone: (613) 954-7155

Téléphone : (613) 954-7155

Facsimile: (613) 952-1698

Télécopieur : (613) 952-1698

July 25, 1995



Printed in Canada
Imprimé au Canada

Le 25 juillet 1995



N-984

CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, August 24, 1995

Ottawa, le 24 août 1995



Subject

Objet

Customs Office — Change of Hours Bureau de douane — Modifications aux heures de service

Please be advised that effective June 9, 1995, the Deputy Minister of Revenue Canada has approved the change of hours at the Macdonald-Cartier International Airport in Ottawa from 7:00 am to 11:00 pm daily to 7:00 am to midnight daily.

Veuillez noter que le service à l'Aéroport international Macdonald-Cartier d'Ottawa, autrefois offert entre 7 h à 23 h, est, depuis le 9 juin 1995, offert quotidiennement entre 7 h et minuit, tel qu'approuvé par le Sous-ministre de Revenu Canada.

This change will be reflected in the next revision of Memorandum D1-1-1, *List of Customs Offices*.

Ce changement apparaîtra dans le prochain Mémoire D1-1-1, *Liste des bureaux de douane*.

For further information, please contact:

Pour obtenir de plus amples renseignements, veuillez communiquer avec :

A. Lalonde
A/Director
Operations and Policy Division
Travellers Directorate
8th Floor
Sir Richard Scott Building
191 Laurier Avenue West
Ottawa ON K1A 0L5

A. Lalonde
Directeur intérimaire
Division de la politique et des opérations
Service des voyageurs
Immeuble Sir Richard Scott
191, avenue Laurier Ouest
8^e étage
Ottawa ON K1A 0L5

Telephone: (613) 954-6370

Téléphone : (613) 954-6370



Printed in Canada
Imprimé au Canada



N-985

CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, August 24, 1995

Ottawa, le 24 août 1995

Subject

Hanging File Folders

This is to advise that the Department has initiated a review of the undertakings accepted from American Trading and Productions Corp. and SCM Office Supplies, Inc. (now AMPAD Corp.) of the United States of America with respect to hanging file folders in sizes commonly known as letter size and legal size, but not including box bottom hanging folders, originating in or exported from the United States of America.

The undertakings in question were accepted on November 30, 1992, in accordance with the undertaking provisions of the *Special Import Measures Act*. The Deputy Minister of Revenue Canada is required to review an undertaking, prior to the completion of the period for which it was accepted. The undertakings in question were accepted for a period of three years.

This review will determine whether the undertakings continue to serve the purpose for which they were intended.

Notice of the completion of this review will be published in the Canada Gazette.

Any questions concerning the above should be directed to:

Revenue Canada
Anti-dumping and Countervailing Directorate
Ottawa ON K1A 0L5

Officer's Name: S.J. Fedor
Telephone: (613) 954-0040
Facsimile: (613) 954-2510



Objet

Dossiers suspendus

On vous avise par la présente que le Ministère a entrepris un examen des engagements acceptés des sociétés *American Trading and Productions Corp.* et *SCM Office Supplies, Inc.* (devenue AMPAD Corp.) des États-Unis d'Amérique concernant les dossiers suspendus, de formats communément appelés format commercial et format ministre, mais n'incluant pas les dossiers suspendus à fond rectangulaire, fabriqués ou exportés des États-Unis d'Amérique.

Les engagements en question ont été acceptés le 30 novembre 1992, conformément aux dispositions relatives aux engagements de la *Loi sur les mesures spéciales d'importation*. Le Sous-ministre de Revenu Canada doit réexaminer tout engagement avant que la période pour laquelle il a été accepté ne soit terminée. Les engagements en cause ont été acceptés pour une période de trois ans.

Cet examen visera à déterminer si les engagements ont toujours leur raison d'être.

Un avis de la fin de l'examen sera publié dans la Gazette du Canada.

Toute question concernant ce qui précède doit être adressée à :

Revenu Canada
Direction des droits antidumping et compensateurs
Ottawa ON K1A 0L5

Nom de l'agent : S.J. Fedor
Téléphone : (613) 954-0040
Télécopieur : (613) 954-2510



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Imprimé au Canada



N-986

CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, August 24, 1995

Ottawa, le 24 août 1995



Subject

Customs Office Code Changes

Objet

Modification des codes de bureau de douane

Please be advised that effective August 25, 1995, the following new office codes will come into effect for offices in the province of Saskatchewan that are transferred to the Prairie Region from the former Alberta Region:

Cet avis vous informe qu'à partir du 25 août 1995, ces nouveaux codes de bureau à l'intention des bureaux de la province de la Saskatchewan qui sont transférés à la Région des Prairies de l'ancienne Région de l'Alberta seront en vigueur :

Customs Office	New Office Code	Old Office Code	Previous Region
Climax	0619	0719	Alberta
Monchy	0620	0718	Alberta
Willow Creek	0621	0712	Alberta

Bureau de douane	Nouveau code	Ancien code	Région antérieure
Climax	0619	0719	Alberta
Monchy	0620	0718	Alberta
Willow Creek	0621	0712	Alberta

Importers/Brokers/Agents should note the following:

Importateurs, courtiers ou mandataires, veuillez noter que :

— All release packages, cargo control documents and bonded warehouse transactions will be identified by the old office codes up to and including August 24, 1995. Any related accounting (confirming) packages must refer to the original office code of release.

— Tous les documents de mainlevée, de contrôle du fret, ainsi que les transactions d'entrepôt de stockage pourront être identifiés par les anciens codes de bureau jusqu'au 24 août 1995 inclusivement. Les documents de déclaration en détail qui s'y rattachent doivent aussi afficher les anciens codes de bureau.

— All release and accounting packages, cargo control documents and bonded warehouse transactions submitted after August 24, 1995, must be identified by the new office codes.

— Tous les documents de mainlevée ou de déclaration en détail, de contrôle du fret et les transactions d'entrepôt de stockage présentés après le 24 août 1995 doivent être identifiés par les nouveaux codes de bureau.

— The monthly Form K 84, *Importer/Broker Account Statement*, for September 1995, will include two office totals for the offices concerned. One office

— Le formulaire K 84 mensuel, *Relevé de compte de l'importateur ou du courtier*, du mois de septembre 1995 sera produit en deux parties. Un

APPENDIX

APPENDIX

Section 2

1. Definition of “customs value”, paragraph (c): add “as amended,” after “*Tariff Act of 1930*”;
2. Definition of “similar goods”, paragraph (a): delete the comma after “and component materials”;
3. Definition of “similar materials”, paragraph (a): delete the comma after “and component materials”;
4. Definition of “verification of origin”, paragraph (c): add “,as amended” after “*Tariff Act of 1930*”; and
5. Insert the following new subsections 2(6) through (10):

“(6) For purposes of subsections 5(9), 6(11) and 7(6) and subparagraphs 10(1)(a)(i) and (ii),

(a) total cost consists of all product costs, period costs and other costs that are recorded, except as otherwise provided in subparagraphs (b)(i) and (ii), on the books of the producer without regard to the location of the persons to whom payments with respect to those costs are made;

(b) in calculating total cost,

(i) the value of materials, other than intermediate materials, indirect materials and packing materials and containers, shall be the value determined in accordance with subsection 7(1),

(ii) the value of intermediate materials used in the production of the good or material with respect to which total cost is being calculated shall be calculated in accordance with subsection 7(6),

(iii) the value of indirect materials and the value of packing materials and containers shall be the costs that are recorded on the books of the producer for those materials, and

(iv) product costs, period costs and other costs, other than costs referred to in subparagraphs (i) and (ii), shall be the costs thereof that are recorded on the books of the producer for those costs;

(c) total cost does not include profits that are earned by the producer, regardless of whether they are retained by the producer or paid out to other persons as dividends, or taxes paid on those profits, including capital gains taxes;

(d) gains related to currency conversion that are related to the production of the good shall be deducted from total cost, and losses related to currency conversion that are related to the production of the good shall be included in total cost; and

(e) the value of materials with respect to which production is accumulated under section 14 shall be determined in accordance with that section.

APPENDIX — con.

(7) For purposes of calculating total cost under subsections 5(9) and 7(6) and subparagraphs 10(1)(a)(i) and (ii),

(a) where the regional value content of the good is calculated on the basis of the net cost method and the producer has elected under subsection 6(15), 11(1), (3) or (6), 12(5) or 13(4) to calculate the regional value content over a period, the total cost shall be calculated over that period; and

(b) in any other case, the producer may elect that the total cost be calculated over

(i) a month,

(ii) any consecutive three month or six month period that falls within and is evenly divisible into the number of months of the producer's fiscal year remaining at the beginning of that period, or

(iii) the producer's fiscal year.

(8) An election made under subsection (7) may not be rescinded or modified with respect to the good or material, or the period, with respect to which the election is made.

(9) Where a producer chooses a one, three or six month period under subsection (7) with respect to a good or material, the producer shall be considered to have chosen under that subsection a period or periods of the same duration for the remainder of the producer's fiscal year with respect to that good or material.

(10) With respect to a good exported to a NAFTA country, an election to average is considered to have been made

(a) in the case of an election referred to in subsection 11(1), (3) or (6) or 13(4), if the election is received by the customs administration of that NAFTA country; and

(b) in the case of an election referred to in subsection 2(7), 6(15) or 12(1), if the customs administration of that NAFTA country is informed in writing during the course of a verification of the origin of the good that the election has been made."

Section 3

1. Paragraph 3(1)(a), last line: replace the comma with a semi-colon after "case may be";
2. Clause 3(1)(b)(ii)(B): delete the italics from "the" before "*Diario*";
3. Paragraph 3(2)(a), last line: replace the comma with a semi-colon after "purchase";
4. Clause 3(2)(b)(ii)(B): delete the italics from "the" before "*Diario*"; and
5. Clause 3(2)(c)(ii)(B): delete the italics from "the" before "*Diario*".

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Section 4

1. Subsection 4(7), line 2: replace “Section B of Table 308.1.1” with “Table 308.1.1 of Section B” before “of Annex 308.1”;
2. Insert the following new subsections 4(8) and (9):

“(8) For purposes of determining whether non-originating materials undergo an applicable change in tariff classification, a self-produced material may, at the choice of the producer of a good into which the self-produced material is incorporated, be considered as an originating material or non-originating material, as the case may be, used in the production of that good.

(9) The following example is an ‘Example’ as referred to in subsection 2(4).

Example: subsection 4(8), Self-produced Materials as Materials for Purposes of Determining Whether Non-originating Materials Undergo an Applicable Change in Tariff Classification

Producer A, located in a NAFTA country, produces Good A. In the production process, Producer A uses originating Material X and non-originating Material Y to produce Material Z. Material Z is a self-produced material that will be used to produce Good A.

The rule set out in Schedule I for the heading under which Good A is classified specifies a change in tariff classification from any other heading. In this case, both Good A and the non-originating Material Y are of the same heading. However, the self-produced Material Z is of a heading different than that of Good A.

For purposes of determining whether the non-originating materials that are used in the production of Good A undergo the applicable change in tariff classification, Producer A has the option to consider the self-produced Material Z as the material that must undergo a change in tariff classification. As Material Z is of a heading different than that of Good A, Material Z satisfies the applicable change in tariff classification and Good A would qualify as an originating good.”

Section 5

1. Subsection 5(6): replace “to” with “through” after “Chapter 50”;
2. Insert the following new subsection 5(8), and renumber the existing subsection 5(8) as 5(9):

“(8) For purposes of subsections (1) and (5), the value of non-originating materials shall be determined in accordance with subsections 7(1) through (4).”;

3. Renumbered paragraph 5(9)(a) – old paragraph 5(8)(a): delete “, calculated on the basis of the costs that are recorded on the books of the producer,” after “produced by the producer.”;

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4. Renumbered paragraph 5(9)(b) – old paragraph 5(8)(b): delete “, calculated on the basis of the costs that are recorded on the books of the producer,” after “aggregate of each cost”; and

5. Insert the following new subsections 5(10) through (12) and renumber the existing subsection 5(9) as 5(13):

“(10) Total cost under subsection (9) consists of the costs referred to in subsection 2(6), and is calculated in accordance with that subsection and subsection 2(7).

(11) For purposes of determining the value under subsection (1) of non-originating materials that do not undergo an applicable change in tariff classification, where Schedule X is not being used to determine the value of those non-originating materials,

(a) if the value of those non-originating materials is being determined as a percentage of the transaction value of the good and the producer chooses under subsection 6(10) that one of the methods set out in Schedule IX be used to determine the value of those non-originating materials for purposes of calculating the regional value content of the good, the value of those non-originating materials shall be determined in accordance with that method;

(b) if

(i) the value of those non-originating materials is being determined as a percentage of the total cost of the good,

(ii) under the rule in which the applicable change in tariff classification is specified, the good is also subject to a regional value-content requirement and paragraph (5)(a) does not apply with respect to that good,

(iii) the regional value content of the good is calculated on the basis of the net cost method, and

(iv) the producer elects under subsection 6(15), 11(1), (3) or (6), 12(1) or 13(4) that the regional value content of the good be calculated over a period,

the value of those non-originating materials shall be the sum of the values of non-originating materials determined in accordance with that election, divided by the number of units of the goods with respect to which the election is made;

(c) if

(i) the value of those non-originating materials is being determined as a percentage of the total cost of the good,

(ii) under the rule in which the applicable change in tariff classification is specified, the good is not also subject to a regional value-content requirement or paragraph (5)(a) applies with respect to that good, and

(iii) the producer elects under paragraph 2(7)(b) that, for purposes of subsection 5(9), the total cost of the good be calculated over a period,

the value of those non-originating materials shall be the sum of the values of non-originating materials divided by the number of units produced during that period; and

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(d) in any other case, the value of those non-originating materials may, at the choice of the producer, be determined in accordance with one of the methods set out in Schedule IX.

(12) For purposes of subsection (5), the value of the non-originating materials used in the production of the good may, at the choice of the producer, be determined in accordance with one of the methods set out in Schedule IX.”

Section 6

1. Paragraph 6(6)(c): add “to all persons, whether or not related and regardless of location,” after “the producer’s total sales”;
2. Paragraph 6(7)(b), line 1: delete “non-originating” after “the value of any”;
3. Subsection 6(12): replace the existing subsection 6(12) with the following:

“(12) Total cost under subsection (11) consists of the costs referred to in subsection 2(6), and is calculated in accordance with that subsection.”;

4. Subsection 6(15), replace the introduction with the following:

“(15) For purposes of the net cost method, the regional value content of the good, other than a good with respect to which an election to average may be made under subsection 11(1), (3) or (6), 12(1) or 13(4), may be calculated, where the producer elects to do so, by”;

5. Subparagraph 6(15)(a)(ii), replace the existing subparagraph 6(15)(a)(ii) with the following:

“(ii) any consecutive three month or six month period that falls within and is evenly divisible into the number of months of the producer’s fiscal year remaining at the beginning of that period, or”;

6. Insert the following new subsections 6(18) and (19), and renumber the existing subsections 6(18) through (20) as 6(20) through 6(22) respectively:

“(18) Where a producer chooses a one, three or six month period under subsection (15) with respect to goods, the producer shall be considered to have chosen under that subsection a period or periods of the same duration for the remainder of the producer’s fiscal year with respect to those goods.

(19) Where the net cost method is required to be used or has been chosen and an election has been made under subsection (15), the regional value content of the good shall be calculated on the basis of the net cost method over the period chosen under that subsection and for the remainder of the producer’s fiscal year.”;

7. Renumbered subsection 6(20) – old subsection 6(18), replace “12(7)” with “12(11)”;
8. Renumbered subsection 6(22) – old subsection 6(20), Example 9: replace “*paragraph 6(12)(a)*” with “*subsection 6(12)*” in the title; and
9. Renumbered subsection 6(22) – old subsection 6(20), examples 10 and 11: replace “*paragraph 6(12)(d)*” with “*subsection 6(12)*” in the title.

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Section 7

1. Subsection 7(1), introduction: replace the comma with “and” after “intermediate materials,” delete “and self-produced packaging materials and containers” after “packing materials and containers” and add “and for purposes of subsections 5(1) and (5)” after “for purposes of calculating the regional value content of a good”;

2. Subsection 7(2), replace the existing subsection 7(2) with the following:

“(2) For purposes of paragraph (1)(a), where the customs value of the material referred to in that paragraph was not determined in a manner consistent with Schedule VIII, the value of the material shall be determined in accordance with Schedule VIII with respect to the importation of that material and, where the costs referred to in paragraphs (1)(c) through (f) are not included in that value, those costs shall be added to that value.”;

3. Paragraph 7(5)(c): replace “subsection 14(3)” with “subsection 14(4)”;

4. Paragraph 7(6)(a): delete “, calculated on the basis of the costs that are recorded on the books of the producer,” after “produced by the producer”;

5. Paragraph 7(6)(b): delete “, calculated on the basis of the costs that are recorded on the books of the producer,” after “aggregate of each cost”;

6. Insert the following new subsection 7(7), and renumber the existing subsections 7(7) through (12) as 7(8) through (13) respectively:

“(7) Total cost under subsection (6) consists of the costs referred to in subsection 2(6), and is calculated in accordance with that subsection and subsection 2(7).”;

7. Renumbered subsection 7(9) – old subsection 7(8), introduction and subparagraph (b): replace in both cases “subsection (7)” with “subsection (8)”;

8. Renumbered subsection 7(10) – old subsection 7(9), introduction: replace “paragraph (8)(b)” with “paragraph (9)(b)” and replace “subsection (7)” with “subsection (8)”;

9. Renumbered subsection 7(13) – old subsection 7(12): delete (a) after “requirement,” to merge the introduction and the first paragraph to read as one sentence, replace “; and” with a period after “content of the good” at the end of the first paragraph, and delete the second paragraph;

10. Insert the following new subsection 7(14) and renumber the existing subsections 7(13) through (16) as 7(15) through (18) respectively:

“(14) For purposes of subsection (13), where packaging materials and containers are self-produced materials, the producer may choose to designate those materials as intermediate materials under subsection (4).”;

11. Renumbered subsection 7(17) – old subsection 7(15), introduction: delete the comma between “or tools” and “are originating”;

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12. Insert the following new subsection 7(19) and renumber the existing subsection 7(17) as 7(20):

“(19) For purposes of subsection (18), where accessories, spare parts and tools are self-produced materials, the producer may choose to designate those materials as intermediate materials under subsection (4).”;

13. Insert the following new Example 1 under the renumbered subsection 7(20) – old subsection 7(17), and renumber the existing examples 1 through 6 as 2 through 7, respectively:

“Example 1: subsection 7(2), Customs Value not Determined in a Manner Consistent with Schedule VIII

Producer A, located in NAFTA country A, imports material A into NAFTA country A. Producer A purchased material A from a middleman located in country B. The middleman purchased the material from a manufacturer located in country B. Under the laws in NAFTA country A that implement the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade, the customs value of material A was based on the price actually paid or payable by the middleman to the manufacturer. Producer A uses material A to produce Good C, and exports Good C to NAFTA country D. Good C is subject to a regional value-content requirement.

Under subsection 4(1) of Schedule VIII, the price actually paid or payable is the total payment made or to be made by the producer to or for the benefit of the seller of the material. Section 1 of that Schedule defines producer and seller for purposes of the Schedule. A producer is the person who uses the material in the production of a good that is subject to a regional value-content requirement. A seller is the person who sells the material being valued to the producer.

The customs value of material A was not determined in a manner consistent with Schedule VIII because it was based on the price actually paid or payable by the middleman to the manufacturer, rather than on the price actually paid or payable by Producer A to the middleman. Thus, subsection 7(2) applies and material A is valued in accordance with Schedule VIII.”;

14. Renumbered subsection 7(20) – old subsection 7(17), renumbered Example 2 (old Example 1), second table, last line: replace “*Good of*” with “*of Good*” after “*Total Cost*”;

15. Renumbered subsection 7(20) – old subsection 7(17), renumbered Example 5 (old Example 4), first paragraph, last line: replace “*A*” with “*X*” in the phrase “*designates Material A as an intermediate material*”;

16. Renumbered subsection 7(20) – old subsection 7(17), renumbered Example 7 (old Example 6), title: replace “*subsection 7(15)*” with “*subsection 7(17)*” in the title; and

17. Add the following new Example 8 to renumbered subsection 7(20) – old subsection 7(17):

“Example 8: Value of Indirect Materials that are Assists

Producer A, located in a NAFTA country, produces Good A that is subject to a regional value-content requirement. The producer chooses that the regional value content of that good be calculated using the net cost method. Producer A buys Material X from Producer B, located in a NAFTA country, and uses it in the production of Good A. Producer A provides to Producer B, at no charge, tools to be used in the production of Material X. The tools have a value of \$100 which is expensed in the current year by Producer A.

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Material X is subject to a regional value-content requirement which Producer B chooses to calculate using the net cost method. For purposes of determining the value of non-originating materials in order to calculate the regional value content of Material X, the tools are considered to be an originating material because they are an indirect material. However, pursuant to subsection 7(11) they have a value of nil because the cost of the tools with respect to Material X is not recorded on the books of Producer B.

It is determined that Material X is a non-originating material. The cost of the tools that is recorded on the books of producer A is expensed in the current year. Pursuant to section 5 of Schedule VIII, the value of the tools (see subparagraph 5(1)(b)(ii) of Schedule VIII) must be included in the value of Material X by Producer A when calculating the regional value content of Good A. The cost of the tools, although recorded on the books of producer A, cannot be included as a separate cost in the net cost of Good A because it is already included in the value of Material X. The entire cost of Material X, which includes the cost of the tools, is included in the value of non-originating materials for purposes of the regional value content of Good A.”

Section 8

1. Subparagraph (b)(i) of the definition of “received in the territory of a NAFTA country”: replace “a” with “the” after “last unloaded from”.

Section 9

1. Subsection 9(2): insert the following new paragraph 9(2)(f), and renumber the existing paragraphs 9(2)(f) through (h) as 9(2)(g) through (i) respectively:

“(f) where a person other than the producer imports the traced material from outside the territories of the NAFTA countries, and the producer acquires a material that incorporates that traced material and the acquired material was produced in the territory of a NAFTA country and is subject to a regional value-content requirement, if the producer has a statement that

(i) is signed by the person from whom the producer acquired that material, and

(ii) states that the acquired material is an originating material and states the regional value content of the material,

an amount equal to $VM \times (1 - RVC)$

where

VM is the value of the acquired material, determined in accordance with subsection (5), with respect to the transaction in which the producer acquired that material, and

RVC is the regional value content of the acquired material, expressed as a decimal;”;

2. Renumbered paragraph 9(2)(g) – old paragraph 9(2)(f): replace “subsection (2)” with “subsection (5)” after “in accordance with” in the definition of VM at the end of renumbered paragraph 9(2)(g);

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3. Renumbered 9(2)(h) – old paragraph 9(2)(g): replace the first “paragraph (f)” with “paragraph (f) or (g)” and replace the second “paragraph (f)” with “paragraph (f) or (g), as the case may be”;

4. Renumbered paragraph 9(2)(i) – old paragraph 9(2)(h): replace “paragraphs (c) through (g)” with “paragraphs (c) through (h)”;

5. Subsection 9(3), replace the existing subsection 9(3) with the following:

“(3) For purposes of paragraphs (2)(a) through (d), where the customs value of the traced material referred to in those paragraphs was not determined in a manner consistent with Schedule VIII, the value of the material shall be the sum of

(a) the value of the material determined in accordance with Schedule VIII with respect to the transaction in which the person who imported the material from outside the territories of the NAFTA countries acquired it; and

(b) where not included in that value, the costs referred to in subparagraphs (2)(a)(ii) and (iii), subparagraphs (2)(b)(ii) and (iii), clauses (2)(c)(ii)(B) and (C) or clauses (2)(d)(ii)(B) and (C), as the case may be.”;

6. Subsection 9(5): replace “paragraphs (2)(e), (f) and (h)” with “paragraphs (2)(e) through (g) and (i)”;

7. Subsection 9(6): replace “paragraph (2)(f)” with “paragraph (2)(f) or (g)”;

8. Paragraph 9(9)(c): replace “subsection 12(6)” with “subsection 12(10)”;

9. Subsection 9(10), Example 6: in the first paragraph, after the second sentence, insert “*The intermediate material qualifies as an originating material.*” and in the second paragraph, the first sentence, replace “if” with “though”;

10. Subsection 9(10), Example 8, paragraphs (1) and (3) under the second paragraph: add “*paragraph*” before “9(2)(c)” in paragraph (1) under the second paragraph, and replace “*paragraph 9(2)(h)*” with “*paragraph 9(2)(i)*” in paragraph (3) under the second paragraph;

11. Subsection 9(10), Example 9, third paragraph, replace under the third paragraph of Example 9 the existing paragraphs (3) and (4) with the following new paragraphs (3) through (5):

“(3) if the light-duty vehicle producer has a statement referred to in paragraph 9(2)(f) signed by the producer of the power steering hose assembly, the light-duty vehicle producer may use the formula set out in paragraph 9(2)(f) to calculate the value of non-originating materials with respect to that acquired material: in this situation, assuming the regional value content is 55 per cent, the value of non-originating materials would be \$4.50; and because the cost of transportation from the location of the producer of the power steering hose assembly to the location of the light-duty vehicle producer is included in the purchase price and not separately identified, it may not be deducted from the purchase price, because the formula referred to in paragraph 9(2)(f) does not allow for the deduction of transportation costs that would otherwise not be non-originating;

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- (4) *if the light-duty vehicle producer has a statement referred to in paragraph 9(2)(g) signed by the producer of the power steering hose assembly, the light-duty vehicle producer may use the formula set out in paragraph 9(2)(g) to calculate the value of non-originating materials with respect to that acquired material: in this situation, assuming the regional value-content requirement is 50 per cent, the value of non-originating materials would be \$5; and because the cost of transportation from the location of the producer of the power steering hose assembly to the location of the light-duty vehicle producer is included in the purchase price and not separately identified, it may not be deducted from the purchase price, because the formula referred to in paragraph 9(2)(g) does not allow for the deduction of transportation costs that would otherwise not be non-originating; or*
- (5) *if the light-duty vehicle producer does not have a statement referred to in any of paragraphs 9(2)(c) through (h) from the producer of the power steering hose assembly, the light-duty vehicle producer includes in the value of non-originating materials of the vehicles the value, determined in accordance with paragraph 9(2)(i), of the power steering hose assembly: in this situation, that amount would be \$10, the cost to the producer of acquiring that material.”; and*

12. Subsection 9(10), add the following two new examples as Example 12 and Example 13:

“Example 12

Producer X, located in NAFTA country A, produces a car seat of subheading No. 9401.20 that is used in the production of a light-duty vehicle. The only non-originating material used in the production of the car seat is an electric motor of subheading No. 8501.20 that was imported by Producer X from outside the territories of the NAFTA countries. The electric motor is a material of a tariff provision listed in Schedule IV and thus is a traced material.

Producer X sells the car seat as original equipment to Producer Y, a light-duty vehicle producer, located in NAFTA country B. The car seat is an originating good because the non-originating material in the car seat (the electric motor) undergoes the applicable change in tariff classification set out in a rule that specifies only a change in tariff classification. Consequently, Producer X does not elect to calculate the regional value content of the car seat in accordance with subsection 12(1).

For purposes of determining, under subsection 9(1), the value of non-originating materials used in the production of the light-duty vehicle that incorporates the car seat, the value of the electric motor is included even though the car seat qualifies as an originating material.

Producer X provides Producer Y with a statement described in paragraph 9(2)(c), with the value of non-originating material used in the production of the car seat determined in accordance with subsection 12(3), as is permitted by subsection 9(8). Producer Y uses that value as the value of non-originating materials used in the production of the light-duty vehicle with respect to the car seat.

Example 13

This example has the same facts as in Example 12, except that the car seat does not qualify as an originating good under the rule that specifies only a change in tariff classification. Instead, it qualifies as an originating good under a rule that specifies a regional value-content requirement and a change in tariff classification. For purposes of that rule, Producer X elected to calculate the regional value content of the car seat in accordance with subsection 12(1) over a period set out in paragraph 12(5)(a) and using a category set out in paragraph 12(4)(a).

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For purposes of the statement described in paragraph 9(2)(c), Producer X determined, as is permitted under subsection 9(8), the value of non-originating material used in the production of the car seat in accordance with subsection 12(3) over a period set out in paragraph 12(5)(a) and using a category set out in paragraph 12(4)(e)."

Section 10

1. Subsection 10(1), introduction, second line: replace "subsection 12(6)" with "paragraph 12(10)(a)";
2. Paragraph 10(1)(a), replace the introduction and subparagraph 10(1)(a)(i) with the following and renumber the existing subparagraph 10(1)(a)(ii) as 10(1)(a)(iii):

"(a) for each listed material that is a non-originating material, is a self-produced material and is used by the producer in the production of the good, at the choice of the producer, either

(i) the total cost incurred with respect to all goods produced by the producer that can be reasonably allocated to that listed material in accordance with Schedule VII,

(ii) the aggregate of each cost that forms part of the total cost incurred with respect to that listed material that can be reasonably allocated to that listed material in accordance with Schedule VII, or";

3. Paragraph 10(1)(d), add the following new subparagraph 10(1)(d)(ii) and renumber the existing subparagraphs 10(1)(d)(ii) and (iii) as 10(1)(d)(iii) and (iv) respectively:

"(ii) an amount equal to the number resulting from applying the following formula:

$$VM \times (1 - RVC)$$

where

VM is the value of the acquired material, determined in accordance with subsection (2), with respect to the transaction in which the producer of the good acquired that material, and

RVC is the regional value content of the acquired material, expressed as a decimal,

if the material is subject to a regional value-content requirement and the producer has a statement, signed by the person from whom the producer acquired that material, that states that the acquired material is an originating material and states the regional value content of the material,";

4. Renumbered subparagraph 10(1)(d)(iii) – old subparagraph 10(1)(d)(ii): replace the semi-colon at the end of the definition of VM with a comma;
5. Subsection 10(2), introduction: replace "(1)(d)(ii) and (iii)" with "(1)(d)(ii) through (iv)";
6. Paragraph 10(2)(d), last line: replace the semi-colon with a comma after "payable";

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7. Subsection 10(3): replace the existing subsection 10(3) with the following new subsection 10(3):

“(3) For purposes of clauses (1)(a)(ii)(A) and (b)(ii)(A) and subparagraphs (1)(c)(i) and (f)(i), where the customs value of an imported material referred to in those clauses or paragraphs was not determined in a manner consistent with Schedule VIII, the value of the material shall be determined in accordance with Schedule VIII with respect to the importation for which that customs value was determined and, where the costs referred to in paragraphs (2)(c) through (f) are not included in that value, those costs shall be added to the value of the material.”;

8. Paragraph 10(4)(b): add the word “a” before “heavy-duty vehicle”;

9. Subsection 10(6): replace “(1)(d)(ii)” with “(1)(d)(ii) or (iii)”;

10. Paragraph 10(9)(b): replace “subsection 12(6)” with “subsection 12(10)”;

11. Paragraph 10(9)(d): delete “and” at the end of the paragraph;

12. Paragraph 10(9)(e): replace “subsection (2)” in line 2 with “subparagraphs (1)(b)(ii), (d)(i) through (iii) or (e)(i)” after “referred to in,” and replace the period at the end of the paragraph with “; and”;

13. Insert the following new subparagraph 10(9)(f):

“(f) total cost under subparagraphs (1)(a)(i) and (ii) consists of the costs referred to in subsection 2(6), and is calculated in accordance with that subsection and subsection 2(7).”;

14. Subsection 10(10), examples 1 through 7: delete the period at the end of the first title in each of these examples;

15. Subsection 10(10), Example 1, paragraph (b) of the third paragraph, replace the existing paragraphs (b) and (c) with the following new paragraphs (b) through (d):

“(b) the value, determined under subparagraph 10(1)(d)(ii), which is an amount equal to the amount determined under subparagraph 10(1)(d)(iv) multiplied by the remainder of one minus the regional value content, expressed as a decimal, of the engine;

(c) the value, determined under subparagraph 10(1)(d)(iii), which is an amount equal to the amount determined under subparagraph 10(1)(d)(iv) multiplied by the remainder of one minus the regional value-content requirement, expressed as a decimal, for the engine; or

(d) the value, determined under subparagraph 10(1)(d)(iv), of the engine.”;

16. Subsection 10(10), Example 1, add the following new paragraph after the fifth paragraph:

“The heavy-duty vehicle producer may only choose the third option if that producer has a statement, referred to in subparagraph 10(1)(d)(iii), from the person from whom the engine was acquired. In this situation, because of the application of the equation, the value of the cast head will be included in the amount determined under subparagraph 10(1)(d)(iii) and is, consequently, included in the value of non-originating materials used in the production of the heavy-duty vehicle.”;

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17. Subsection 10(10), Example 2, paragraph (b) of the third paragraph: replace the existing paragraphs (b) and (c) with the following new paragraphs (b) through (d):

- “(b) the value, determined under subparagraph 10(1)(d)(ii), which is an amount equal to the amount determined under subparagraph 10(1)(d)(iv) multiplied by the remainder of one minus the regional value content, expressed as a decimal, of the engine;*
- (c) the value, determined under subparagraph 10(1)(d)(iii), which is an amount equal to the amount determined under subparagraph 10(1)(d)(iv) multiplied by the remainder of one minus the regional value-content requirement, expressed as a decimal, for the engine; or*
- (d) the value, determined under subparagraph 10(1)(d)(iv), of the engine.”;*

18. Subsection 10(10), Example 2, add the following new paragraph after the fifth paragraph:

“The heavy-duty vehicle producer may only choose the third option if that producer has a statement, referred to in subparagraph 10(1)(d)(iii), from the person from whom the engine was acquired. In this situation, because of the application of the equation, the value of the rocker arm assembly will be included in the amount determined under subparagraph 10(1)(d)(iii) and will, consequently, be included in the value of non-originating materials used in the production of the heavy-duty vehicle.”;

19. Subsection 10(10), Example 4, second paragraph, replace the existing second paragraph with the following paragraph:

“The automotive component assembly is acquired by a producer who uses it in the production of a heavy-duty vehicle. If the automotive component assembly that incorporates the imported transmission is an originating material, the value of non-originating materials used in the production of the automotive component assembly is determined, at the choice of the producer, under any of subparagraphs 10(1)(d)(i), (ii), (iii) and (iv). (See example 1 for more detailed explanations of these provisions.) If the automotive component assembly that incorporates the imported transmission is a non-originating material, the value of non-originating materials used in the production of the automotive component assembly is determined, at the choice of the producer, under subparagraph 10(1)(e)(i) or (ii). (See example 1 for more detailed explanations of these provisions.)”;

20. Subsection 10(10), Example 7, the third sentence of the third paragraph: delete “imported” before “bumper is included”;

21. Subsection 10(10), Example 9, second paragraph: replace “clause 10(1)(a)(ii)(A)” with “clause 10(1)(a)(iii)(A)”; and

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22. Subsection 10(10), Example 10, replace the existing Example 10 with the following new Example 10:

“Example 10

A material is acquired and used to produce a non-originating listed material

A material, produced outside the territories of the NAFTA countries, is acquired in the territory of a NAFTA country and is used in that country in the production of a water pump that will be used as original equipment in the production of a heavy-duty vehicle. The producer of the water pump and the producer of the heavy-duty vehicle are separate, unrelated producers, located in the same country. A water pump is a listed material. The producer of the water pump elected to calculate the regional value content of the water pump in accordance with subsection 12(1) over a period set out in paragraph 12(5)(a) and using a category set out in paragraph 12(4)(b). The water pump is a non-originating material because it fails to satisfy the regional value-content requirement.

For purposes of calculating the regional value content of the heavy-duty vehicle, the value of non-originating materials includes, at the choice of the producer, either the value, determined under subparagraph 10(1)(b)(i), of the water pump or, if the producer has a statement referred to in clause 10(1)(b)(ii)(B), the value, determined under that clause, of the material imported from outside the territories of the NAFTA countries.

The producer has a statement referred to in clause 10(1)(b)(ii)(B) and chooses to use the value of non-originating material determined under that clause. The statement states, as is permitted under subsection 10(8), the value of non-originating material used in the production of the water pump in accordance with subsection 12(3) over a period set out in paragraph 12(5)(a) and using a category set out in paragraph 12(4)(e).”

Section 11

1. Subsection 11(3), line 4: add “or (6)” after “referred to in subsection (1)”; and
2. Insert the following new subsection 11(11):

“(11) The following example is an “Example” as referred to in subsection 2(4).

A motor vehicle producer located in NAFTA country A produces vehicles that fall within a category set out in subsection 11(5) that is chosen by the producer. The motor vehicles are to be sold in NAFTA countries A, B and C, as well as in country D, which is not a NAFTA country. Under subsection 11(1), the motor vehicle producer may elect that the sum of the net costs incurred and the sum of the values of non-originating materials used by the producer be calculated over the producer’s fiscal year. The producer may state in the election the basis of the calculation as described in paragraph 11(9)(a), in which case the calculation would be on the basis of all the motor vehicles produced regardless of where they are destined. Alternatively, the producer may state in the election the basis of the calculation as described in paragraph 11(9)(b). In this case, the producer would also need to state that the calculation is on the basis of

(a) the motor vehicles produced that are for export to NAFTA countries B and C;

(b) the motor vehicles produced that are for export to only NAFTA country B; or

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(c) the motor vehicles produced that are for export to only NAFTA country C.

The calculation would be on the basis as described in the election."

Section 12

1. Subsection 12(1), replace the introduction with the following:

"12.(1) The regional value content of any or all goods that are of the same tariff provision listed in Schedule IV, or an automotive component assembly, an automotive component, a sub-component or a listed material, produced in the same plant, may, where the producer of those goods elects to do so, be calculated by";

2. Paragraphs 12(5)(a) and (b): add "that is evenly divisible into the number of months of the producer's fiscal year remaining at the beginning of that period" after "any consecutive three month period" in both paragraphs; and

3. Insert the following new subsections 12(6) through (9), and renumber the existing subsections 12(6) and (7) as 12(10) and (11) respectively:

"(6) An election made under subsection (1) may not be rescinded or modified with respect to the goods or the period with respect to which the election is made.

(7) Where a producer of goods chooses a one or three month period under subsection (5) with respect to the goods referred to in paragraph (5)(a), that producer shall be considered to have chosen under that subsection a period or periods of the same duration for

(a) the remainder of the fiscal year of the motor vehicle producer to whom those goods are sold, where the producer chooses under paragraph (9)(a) the fiscal year of that motor vehicle producer; and

(b) the remainder of the fiscal year of the producer of those goods, where the producer does not choose under paragraph (9)(a) the fiscal year of the motor vehicle producer to whom the goods are sold.

(8) Where a producer of goods chooses a one or three month period under subsection (5) with respect to the goods referred to in paragraph (5)(b), that producer shall be considered to have chosen under that subsection a period or periods of the same duration for the remainder of, at the choice of the producer, the producer's fiscal year or the fiscal year of the motor vehicle producer to whom those goods are sold.

(9) Where a producer of goods chooses a one or three month period under subsection (5) with respect to the goods, the producer may,

(a) with respect to goods referred to in paragraph (5)(a), at the end of the fiscal year of the motor vehicle producer to whom those goods are sold, choose the fiscal year of that motor vehicle producer; and

(b) with respect to goods referred to in paragraph (5)(b), at the end of the producer's fiscal year or the fiscal year of the motor vehicle producer to whom those goods are sold, as the case may be, choose the producer's fiscal year or the fiscal year of that motor vehicle producer."

Section 13

1. Subparagraph 13(4)(a)(i), last line: insert “on or” before “after the beginning of the period”;
2. Subparagraph 13(4)(a)(iii), last line: replace the comma with a semi-colon after “that period”; and
3. Subsection 13(10): insert a hyphen between “value” and “content” after “does not satisfy the regional”.

Section 14

1. Insert the new subsection 14(3), and renumber the existing subsections 14(3) through (5) as 14(4) through 14(6) respectively:

“(3) Where a good is subject to a regional value-content requirement and an exporter or producer of the good does not have a statement described in subsection (2) but has a statement signed by a producer of a material that is used in the production of the good that

(a) states the sum of the net costs incurred and the sum of the values of non-originating materials used by the producer of the material in the production of that material and identical materials or similar materials, or any combination thereof, produced in a single plant by the producer of the material over a month or any consecutive three, six or twelve month period that falls within the fiscal year of the producer of the good, divided by the number of units of materials with respect to which the statement is made,

(i) the net cost incurred by the producer of the good with respect to the material shall be the sum of the net costs incurred by the producer of the material with respect to that material and the identical materials or similar materials, divided by the number of units of materials with respect to which the statement is made, plus, where not included in the net costs incurred by the producer of the material, the costs referred to in paragraphs 7(1)(c) through (e), and

(ii) the value of non-originating materials used by the producer of the good with respect to the material shall be the sum of the values of non-originating materials used by the producer of the material with respect to that material and the identical materials or similar materials divided by the number of units of materials with respect to which the statement is made; or

(b) states any amount, other than an amount that includes any of the values of non-originating materials, that is part of the sum of the net costs incurred by the producer of the material in the production of that material and identical materials or similar materials, or any combination thereof, produced in a single plant by the producer of the material over a month or any consecutive three, six or twelve month period that falls within the fiscal year of the producer of the good, divided by the number of units of materials with respect to which the statement is made,

(i) the net cost incurred by the producer of the good with respect to the material shall be the value of the material, determined in accordance with subsection 7(1), and

(ii) the value of non-originating materials used by the producer of the good with respect to the material shall be the value of the material, determined in accordance with subsection 7(1), minus the amount stated in the statement.”;

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2. Renumbered subparagraph 14(5)(a)(i) and renumbered paragraph 14(5)(c) – old subparagraph 14(4)(a)(i) and old paragraph 14(4)(c) respectively: replace “subsection (2)” with “subsection (2) or (3)”;
3. Renumbered subsection 14(6) – old subsection 14(5), Example 1, Situation A: replace “1.50” with “1.50” in the second line of equation “ $RVC =$ ”; and
4. Renumbered subsection 14(6) – old subsection 14(5), Example 1, Situation C: replace “.65” with “0.65” in the equation “ $(\$1.40 - \$0.75 = .65)$ ”.

Section 15

1. Subsection 15(1), introduction, last line: add “, where relevant,” after “consider”;
2. Subsection 15(3), introduction, last line: add “, where relevant,” after “consider”, and delete “factors” after “the following”;
3. Subsection 15(3), add the following new paragraph 15(3)(d), and renumber the existing paragraphs 15(3)(d) through (f) as 15(3)(e) through (g) respectively:

“(d) whether the exporter or producer of the good has exercised due diligence to ensure that the information provided to substantiate that the good is an originating good is sufficient;”; and

4. Renumbered paragraph 15(3)(f) – old paragraph 15(3)(e): replace “paragraphs (a) through (d)” with “paragraphs (a) through (e)” and replace “or” with “and” after the semi-colon in the last line.

Section 16

1. Subsection 16(1), replace the existing subsection 16(1) with the following new subsection 16(1):

“16. (1) A good is not an originating good by reason of having undergone production that occurs entirely in the territory of one or more of the NAFTA countries that would enable the good to qualify as an originating good if subsequent to that production

(a) the good is withdrawn from customs control outside the territories of the NAFTA countries; or

(b) the good undergoes further production or any other operation outside the territories of the NAFTA countries, other than unloading, reloading or any other operation necessary to preserve the good in good condition, such as inspection, removal of dust that accumulates during shipment, ventilation, spreading out or drying, chilling, replacing salt, sulphur dioxide or other aqueous solutions, replacing damaged packing materials and containers and removal of units of the good that are spoiled or damaged and present a danger to the remaining units of the good, or to transport the good to the territory of a NAFTA country.”

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Schedule II

1. Subsection 3(2), line 4: delete the extra space between “be” and “regarded”; and
2. Subsection 4(6), between paragraphs *(d)* and *(e)*: pluralize “paragraph” in the phrase “under paragraph *(a)* through *(d)*” in the last line.

Schedule III

1. Section 1, Definition of “customs administration”, last line: delete “and” after “imported;”; and
2. Subsection 3(1), line 9: delete the extra space between “has” and “reasonable”.

Schedule VI

1. Section 1, definition of “GM”: add a period after “A” in “S.A de C.V.”; and
2. Paragraph 6(*b*): delete “any” after “motor vehicle producer and”.

Schedule VII

1. Section 1, definition of “costs”, replace the existing definition of “costs” with the following definition:

“ ‘costs’ means any costs that are included in total cost and that need to be allocated pursuant to subsections 5(9), 6(11) and 7(6) and subparagraphs 10(1)(*a*)(i) and (ii) of these Regulations, subsection 4(7) of Schedule II and subsections 5(7) and 10(2) of Schedule VIII;”
2. Section 1, definition of “discontinued operations”, replace the existing definition of “discontinued operations” with the following definition:

“discontinued operations”, in the case of a producer located in a NAFTA country, has the meaning set out in that NAFTA country’s Generally Accepted Accounting Principles;
3. Subsection 2(2): delete paragraph *(c)* and renumber paragraphs 2(2)(*d*) through *(h)* as 2(2)(*c*) through *(g)* respectively;
4. Replace paragraph 6(*c*) with the following:

“(c) cumulative effects of accounting changes reported in accordance with a specific requirement of the applicable Generally Accepted Accounting Principles; and”.

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Schedule VIII

1. Renumber section 1 as subsection 1(1) and replace the existing definition of “producer” in the new subsection 1(1) with the following definition:

“ ‘producer’ refers to

(a) in the case of subparagraph 10(1)(b)(i) of these Regulations, the producer of the listed material, and

(b) in any other case, the producer who used the material in the production of a good that is subject to a regional value-content requirement”;

2. Insert the following new subsection 1(2):

“(2) Where it is to be determined under subsection 9(3) of these Regulations whether the customs value of a material was determined in a manner consistent with this Schedule for purposes of paragraph 9(2)(c) or (d) of these Regulations, a reference in this Schedule to ‘producer’ shall be read as a reference to ‘person other than the producer who imports the traced material from outside the territories of the NAFTA countries’.”;

3. Paragraph 5(6)(a), last line: replace the semi-colon with a comma after “elements”;
4. Paragraph 5(6)(b), last line: replace the semi-colon with a comma after “elements”;
5. Paragraph 5(6)(c), last line: replace the semi-colon with a comma after “person”;
6. Paragraph 5(6)(h): replace “renewable” with “reusable” after “minus the value of”;
7. Paragraph 5(8)(a), last line: replace the comma with a semi-colon after “producer”;
8. Subsection 6(1): add “in” after “referred to”;
9. Section 8, last line: pluralize “section” in the phrase “application of section 9 and 10”;
10. Subsection 9(1), introduction: add “by the producer or, where the producer does not sell those identical materials or similar materials, by a person at the same trade level as the producer” after “the greatest aggregate quantity”;
11. Subsection 9(3): add “those” before “identical” in the phrase “unit price at which identical materials or similar materials are sold, in the greatest aggregate quantity”;

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12. Paragraph 10(1)(c), replace paragraph 10(1)(c) with the following new paragraph 10(1)(c):

“(c) an amount for profit and general expenses equal to that usually reflected in sales

(i) where the material being valued is imported by the producer into the territory of the NAFTA country in which the producer is located, to persons located in the territory of the NAFTA country in which the producer is located by producers of materials of the same class or kind as the material being valued who are located in the country in which the material is produced, and

(ii) where the material being valued is acquired by the producer from another person located in the territory of the NAFTA country in which the producer is located, to persons located in the territory of the NAFTA country in which the producer is located by producers of materials of the same class or kind as the material being valued who are located in the country in which the producer is located.”;

13. Paragraph 10(1)(e): pluralize “subparagraph” in the phrase “in subparagraph 5(1)(b)(ii) through (iv)”;

14. Subsection 10(3): replace the existing subsection 10(3) with the following new subsection 10(3):

“(3) The amount for profit and general expenses referred to in paragraph (1)(c) shall be determined on the basis of information supplied by or on behalf of the producer of the material being valued unless the profit and general expenses figures that are supplied with that information are inconsistent with those usually reflected in sales by producers of materials of the same class or kind as the material being valued who are located in the country in which the material is produced or the producer is located, as the case may be. The information supplied shall be prepared in a manner consistent with generally accepted accounting principles of the country in which the material being valued is produced. Where the material is produced in the territory of a NAFTA country, the information shall be prepared in accordance with the Generally Accepted Accounting Principles set out in the authorities listed for that NAFTA country in Schedule XII.”;

15. Subsection 11(1): eliminate the extra space between “unacceptable under” and “subsection 2(3)”;

16. Paragraph 11(2)(d), last line: replace the comma with a semi-colon after “values”.

Schedule IX

1. Title of Schedule IX: delete “UNDER THE TRANSACTION VALUE METHOD” at the end of the title;

2. Section 2, introduction, replace the introduction of section 2 with the following:

“2. For purposes of subsections 5(11) and (12) and 6(10) of these Regulations, the following are the methods for determining the value of non-originating materials that are identical materials and are used in the production of a good:”;

3. Subsection 3(1): delete “with respect to which the transaction value method has been chosen” at the end of the subsection;

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4. Title of Appendix: delete “UNDER THE TRANSACTION VALUE METHOD” at the end of the title; and
5. First section of the Appendix: add “and” after paragraph (c), delete paragraph (d), and renumber existing paragraph (e) as (d).

Schedule X

1. Section 2, introduction: replace “paragraph 7(14)(a)” with “paragraph 7(16)(a)”;
2. Section 3, replace the existing section 3 with the following new section 3:

“3. Where a producer of a good or a person from whom the producer acquired the materials that are used in the production of the good chooses an inventory management method referred to in section 2, that method, including the averaging period chosen in the case of the average method, shall be used from the time the choice is made until the end of the fiscal year of the producer or person.”;
3. Section 11, introduction, replace “paragraph 7(14)(b)” with “paragraph 7(16)(b)”;
4. Section 12, replace existing section 12 with the following new section 12:

“12. Where an exporter of a good or a person from whom the exporter acquired the good chooses an inventory management method referred to in section 11, that method, including the averaging period chosen in the case of the average method, shall be used from the time the choice is made until the end of the fiscal year of the exporter or person.”;
5. Subsection 14(1), introduction, add “each shipment of” after “the origin of”;
6. Appendix A, Example 1, paragraph (4): delete “the” before “those goods is considered to be \$440” in the last two lines;
7. Appendix A, Example 4, last paragraph: replace “Good” with “Material” after “applied to the units of,” replace “finished goods” with “materials” after “remaining in,” replace “originating goods” with “originating materials” after the first “are considered to be,” and replace “non-originating goods” with “non-originating materials” after the second “are considered to be” in the last line; and
8. Appendix B, Example 3, second to last paragraph, replace “January” with “February” after “Good A shipped in”.

Schedule XI

1. Subparagraph (a)(ii) of the definition of “weighted average principal maturity”, last line: replace the semi-colon with a comma after “calculated;”
2. Appendix, “Example” on Fixed-Rate Contract, paragraph (d): insert a hyphen between “6” and “year” in the phrase “6 year weighted average”;

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3. Appendix, “Example” on “Fixed-Rate Contract”, paragraph *(e)*: replace “*5 and 7 year maturities*” with “*5- and 7-year maturities*”;
4. Appendix, “Example” on Variable-Rate Contract, paragraphs *(d)* and *(e)*, paragraph (3) after the first table, and paragraph (3) after the second table: insert a hyphen between “1.9” and “year” in the phrase “*1.9 year weighted average*”; and
5. Appendix, “Example” on Variable-Rate Contract, paragraph *(f)*, and paragraph (2) after the second table: replace “*1 and 2 year maturities*” with “*1- and 2-year maturities*”.

APPENDICE

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Article 2

1. Paragraphe 2(1), définition de «coûts non incorporables» : Remplacer «engagés» par «supportés».
2. Paragraphe 2(1), définition de «coût total» : Remplacer «engagés» par «supportés».
3. Paragraphe 2(1), définition de «territoire», alinéa *a*) et sous-alinéa *c*)(iii) : Remplacer «au delà» par «au-delà».
4. Paragraphe 2(1), définition de «valeur en douane», alinéa *c*) : Insérer «, avec ses modifications successives,» après «Tariff Act of 1930».
5. Paragraphe 2(1), définition de «vérification de l'origine», alinéa *c*) : Insérer «, avec ses modifications successives» après «Tariff Act of 1930».
6. Insérer les paragraphes 2(6) à (10) qui suivent :

«(6) Pour l'application des paragraphes 5(9), 6(11) et 7(6) et des sous-alinéas 10(1)*a*)(i) et (ii) :

a) le coût total correspond à l'ensemble des coûts incorporables, des coûts non incorporables et des autres coûts qui sont consignés, sauf disposition contraire des sous-alinéas *b*)(i) et (ii), dans les livres comptables du producteur, quel que soit le lieu où se trouvent les personnes qui reçoivent les paiements effectués à l'égard de ces coûts;

b) dans le calcul du coût total :

(i) la valeur des matières, autres que les matières intermédiaires, les matières indirectes et les matières d'emballage et contenants, est déterminée conformément au paragraphe 7(1),

(ii) la valeur des matières intermédiaires utilisées dans la production du produit ou de la matière pour lequel est calculé le coût total est déterminée conformément au paragraphe 7(6),

(iii) la valeur des matières indirectes et la valeur des matières d'emballage et contenants correspondent aux coûts consignés à ce titre dans les livres comptables du producteur,

(iv) les coûts incorporables, les coûts non incorporables et les autres coûts, sauf ceux visés aux sous-alinéas (i) et (ii), sont les coûts consignés à ce titre dans les livres comptables du producteur;

c) ne sont pas compris dans le coût total les bénéfices réalisés par le producteur, qu'ils demeurent en sa possession ou soient distribués à d'autres personnes à titre de dividendes, ni les impôts payés sur ces bénéfices, notamment l'impôt sur les gains en capital;

d) les gains relatifs aux opérations de change se rapportant à la production du produit sont déduits du coût total et les pertes relatives à de telles opérations sont incluses dans ce coût;

e) la valeur des matières à l'égard desquelles la production est cumulée conformément à l'article 14 est déterminée de la façon prévue à cet article.

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(7) Aux fins du calcul du coût total en application des paragraphes 5(9) et 7(6) et des sous-alinéas 10(1)a)(i) et (ii) :

a) dans le cas où la teneur en valeur régionale du produit est calculée selon la méthode du coût net et que le producteur choisit aux termes des paragraphes 6(15), 11(1), (3) ou (6), 12(5) ou 13(4) de calculer la teneur en valeur régionale pour une période donnée, le coût total est calculé pour cette période;

b) dans tout autre cas, le producteur peut choisir de calculer le coût total pour l'une des périodes suivantes :

(i) un mois,

(ii) l'un des quatre trimestres ou des deux semestres de son exercice,

(iii) son exercice.

(8) Le choix effectué en application du paragraphe (7) ne peut être ni révoqué ni modifié en ce qui concerne le produit ou la matière, ou la période, qu'il vise.

(9) Le producteur qui choisit comme période un mois, un trimestre ou un semestre en application du paragraphe (7) à l'égard d'un produit ou d'une matière est réputé avoir choisi aux termes de ce paragraphe une ou plusieurs périodes de même durée pour le reste de son exercice à l'égard du produit ou de la matière.

(10) Le choix d'établir les coûts en fonction de la moyenne est considéré comme ayant été fait, à l'égard d'un produit exporté vers un pays ALÉNA :

a) lorsqu'il est reçu par l'administration douanière de ce pays ALÉNA, dans le cas visé aux paragraphes 11(1), (3) ou (6) ou 13(4);

b) lorsque, au cours de la vérification de l'origine du produit, l'administration douanière de ce pays ALÉNA en est informée par écrit, dans le cas visé aux paragraphes 2(7), 6(15) ou 12(1).»

Article 3

1. Sous-alinéas 3(1)b)(i), (2)b)(i) et (2)c)(i) : Remplacer «dans les 30 jours suivant» par «dans les 30 jours précédant ou suivant».

Article 4

1. Paragraphe 4(7), 2^e ligne : Remplacer «à la section B du tableau 308.1.1» par «au tableau 308.1.1 de la section B».

APPENDICE — suite**2. Insérer les paragraphes 4(8) et (9) qui suivent :**

«(8) En ce qui concerne la question de savoir si des matières non originaires subissent le changement de classification tarifaire applicable, une matière auto-produite peut, au choix du producteur du produit dans lequel elle est incorporée, être considérée comme une matière originaire ou une matière non originaire, selon le cas, utilisée dans la production de ce produit.

(9) L'exemple qui suit est visé par le paragraphe 2(4).

Exemple : paragraphe 4(8), matières auto-produites en tant que matières servant à déterminer si des matières non originaires subissent le changement de classification tarifaire applicable

Le producteur A, se trouvant dans un pays ALÉNA, produit le produit A. Au cours de la production, il utilise la matière originaire X et la matière non originaire Y pour produire la matière Z. Celle-ci est une matière auto-produite qui sera utilisée dans la production du produit A.

La règle énoncée à l'annexe I à l'égard de la position dans laquelle est classé le produit A prévoit un changement de classification tarifaire de toute autre position. Le produit A et la matière non originaire Y relèvent de la même position. Toutefois, la matière auto-produite Z relève d'une autre position que celle du produit A.

Aux fins de déterminer si les matières non originaires utilisées dans la production du produit A subissent le changement de classification tarifaire applicable, le producteur A a le choix de considérer la matière auto-produite Z en tant que matière devant subir un changement de classification tarifaire. Étant donné que la matière Z relève d'une autre position que celle du produit A, la matière Z satisfait à l'exigence de changement de classification tarifaire applicable et le produit A est admissible à titre de matière originaire.»

Article 5**1. Insérer le paragraphe 5(8) qui suit; le paragraphe 5(8) existant devient le paragraphe 5(9) :**

«(8) Pour l'application des paragraphes (1) et (5), la valeur des matières non originaires est déterminée en conformité avec les paragraphes 7(1) à (4).»

2. Alinéa 5(9)a) – ancien alinéa 5(8)a) : Supprimer «– calculé en fonction des coûts consignés dans ses livres comptables – et» après «à l'égard de tous ses produits».

3. Alinéa 5(9)b) – ancien alinéa 5(8)b) : Supprimer «– calculé en fonction des coûts consignés dans ses livres comptables –» après «l'ensemble des coûts dont chacun».

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4. Insérer les paragraphes 5(10) à (12) qui suivent; le paragraphe 5(9) existant devient le paragraphe 5(13) :

«(10) Le coût total visé au paragraphe (9) correspond à l'ensemble des coûts mentionnés au paragraphe 2(6) et se calcule conformément à ce paragraphe et au paragraphe 2(7).

(11) Aux fins de la détermination, aux termes du paragraphe (1), de la valeur des matières non originaires qui ne subissent pas de changement de classification tarifaire applicable, lorsque leur valeur n'est pas déterminée en application de l'annexe X :

a) si leur valeur est déterminée en pourcentage de la valeur transactionnelle du produit et qu'aux termes du paragraphe 6(10) le producteur choisit d'utiliser l'une des méthodes prévues à l'annexe IX pour déterminer leur valeur aux fins du calcul de la teneur en valeur régionale, leur valeur est déterminée selon cette méthode;

b) si, à la fois :

(i) leur valeur est déterminée en pourcentage du coût total du produit,

(ii) le produit est également assujéti à une prescription de teneur en valeur régionale aux termes de la règle qui prévoit le changement de classification tarifaire applicable et que l'alinéa (5)*a)* ne s'applique pas à ce produit,

(iii) la teneur en valeur régionale du produit est calculée selon la méthode du coût net,

(iv) le producteur choisit aux termes des paragraphes 6(15), 11(1), (3) ou (6), 12(1) ou 13(4) de calculer la teneur en valeur régionale du produit pour une période donnée,

leur valeur est égale à la somme des valeurs des matières non originaires, déterminées selon ce choix, divisée par le nombre d'unités des produits visés par le choix;

c) si, à la fois :

(i) leur valeur est déterminée en pourcentage du coût total du produit,

(ii) le produit n'est pas également assujéti à une prescription de teneur en valeur régionale aux termes de la règle qui prévoit le changement de classification tarifaire applicable ou que l'alinéa (5)*a)* s'applique à ce produit,

(iii) le producteur choisit aux termes de l'alinéa 2(7)*b)*, pour l'application du paragraphe 5(9), de calculer le coût total du produit pour une période donnée,

leur valeur est égale à la somme des valeurs des matières non originaires divisée par le nombre d'unités produites au cours de cette période;

d) dans tout autre cas, leur valeur peut, au choix du producteur, être déterminée selon l'une des méthodes prévues à l'annexe IX.

APPENDICE — suite

(12) Pour l'application du paragraphe (5), la valeur des matières non originaires utilisées dans la production du produit peut, au choix du producteur, être déterminée selon l'une des méthodes prévues à l'annexe IX.»

Article 6

1. Alinéa 6(6)(c) : Remplacer «pendant cette période» par «réalisées pendant cette période en faveur de toutes personnes, qu'il s'agisse ou non de personnes liées et quel que soit le lieu où elles se trouvent».

2. Alinéa 6(7)(b), 1^{re} ligne : Supprimer «non originaire» après «toute matière».

3. Paragraphe 6(12), remplacer le paragraphe 6(12) par ce qui suit :

«(12) Le coût total visé au paragraphe (11) correspond à l'ensemble des coûts mentionnés au paragraphe 2(6) et se calcule conformément à ce paragraphe.»

4. Paragraphe 6(15), remplacer le passage introductif par ce qui suit :

«(15) Pour l'application de la méthode du coût net, sauf dans le cas d'un produit pouvant faire l'objet d'un choix visant l'établissement des coûts en fonction de la moyenne aux termes des paragraphes 11(1), (3) ou (6), 12(1) ou 13(4), le calcul de la teneur en valeur régionale du produit peut, si le producteur en fait le choix, se faire de la manière suivante : ».

5. Alinéa 6(15)a), remplacer «engagés» par «supportés».

6. Sous-alinéa 6(15)a)(ii), remplacer le sous-alinéa 6(15)a)(ii) par ce qui suit :

«(ii) l'un des quatre trimestres ou des deux semestres de son exercice,».

7. Insérer les paragraphes 6(18) et (19) qui suivent; les paragraphes 6(18) à (20) existants deviennent les paragraphes 6(20) à (22) :

«(18) Le producteur qui choisit comme période un mois, un trimestre ou un semestre en application du paragraphe (15) à l'égard des produits est réputé avoir choisi aux termes de ce paragraphe une ou plusieurs périodes de même durée pour le reste de son exercice à l'égard de ces produits.

(19) Lorsque la méthode du coût net est obligatoire ou a été choisie et qu'un choix a été effectué aux termes du paragraphe (15), la teneur en valeur régionale est calculée selon la méthode du coût net pour la période choisie aux termes de ce paragraphe et pour le reste de l'exercice du producteur.»

8. Paragraphe 6(20) – ancien paragraphe 6(18) : Remplacer «12(7)» par «12(11)».

9. Paragraphe 6(20) – ancien paragraphe 6(18) : Remplacer «engagés» par «supportés».

10. Paragraphe 6(22) – ancien paragraphe 6(20), exemple 5, 1^{er} paragraphe, 2^e ligne : Remplacer «qui est située» par «se trouvant».

APPENDICE — suite

11. Paragraphe 6(22) – ancien paragraphe 6(20), exemple 6, 2^e paragraphe : Remplacer «*engagés*» par «*supportés*».
12. Paragraphe 6(22) – ancien paragraphe 6(20), exemple 7, 1^{er} paragraphe : Remplacer «*engagés*» par «*supportés*».
13. Paragraphe 6(22) – ancien paragraphe 6(20), exemple 8, 1^{er} tableau de coûts : Supprimer les deux points à la fin de la ligne «*Coûts non incorporables : (y compris des coûts exclus de 420 \$) : ».*
14. Paragraphe 6(22) – ancien paragraphe 6(20), exemple 9 : Remplacer «*alinéa 6(12)a)*» par «*paragraphe 6(12)*» dans l'intitulé de l'exemple.
15. Paragraphe 6(22) – ancien paragraphe 6(20), exemples 10 et 11 : Remplacer «*alinéa 6(12)d)*» par «*paragraphe 6(12)*» dans l'intitulé des exemples.

Article 7

1. Paragraphe 7(1), introduction : Remplacer la virgule par «et» après «matières intermédiaires», supprimer «, et des matières de conditionnement et contenants auto-produits» après «matières d'emballage et contenants» et insérer «et aux fins des paragraphes 5(1) et (5)» après «aux fins du calcul de la teneur en valeur régionale d'un produit».
2. Paragraphe 7(2), remplacer le paragraphe 7(2) par ce qui suit :

«(2) Pour l'application de l'alinéa (1)a), lorsque la valeur en douane de la matière visée à cet alinéa n'a pas été établie conformément à l'annexe VIII, la valeur de la matière est établie conformément à cette annexe relativement à son importation et, si les frais visés aux alinéas (1)c) à f) ne sont pas déjà compris dans cette valeur, ils y sont ajoutés.»
3. Alinéa 7(5)c) : Remplacer «paragraphe 14(3)» par «paragraphe 14(4)».
4. Alinéa 7(6)a) : Supprimer «– calculé en fonction des coûts consignés dans ses livres comptables – et» après «à l'égard de tous ses produits».
5. Alinéa 7(6)b) : Supprimer «– calculé en fonction des coûts consignés dans ses livres comptables –» après «l'ensemble des coûts dont chacun».
6. Insérer le paragraphe 7(7) qui suit; les paragraphes 7(7) à (12) existants deviennent les paragraphes 7(8) à (13) :

«(7) Le coût total visé au paragraphe (6) correspond à l'ensemble des coûts mentionnés au paragraphe 2(6) et se calcule conformément à ce paragraphe et au paragraphe 2(7).»
7. Paragraphe 7(9) – ancien paragraphe 7(8), introduction et alinéa b) : Remplacer dans les deux cas «paragraphe (7)» par «paragraphe (8)».
8. Paragraphe 7(10) – ancien paragraphe 7(9), introduction : Remplacer «alinéa (8)b)» par «alinéa (9)b)» et remplacer «paragraphe (7)» par «paragraphe (8)».

APPENDICE — suite

9. Paragraphe 7(13) – ancien paragraphe 7(12) : Supprimer l'alinéa *b)*, remplacer les deux points par une virgule à la fin de l'introduction, supprimer «*a)*» et remplacer le point-virgule par un point à la fin de l'alinéa *a)* de façon que le paragraphe se lise comme une phrase continue.

10. Insérer le paragraphe 7(14) qui suit; les paragraphes 7(13) à (16) existants deviennent les paragraphes 7(15) à (18) :

«(14) Pour l'application du paragraphe (13), lorsque les matières de conditionnement et contenants sont des matières auto-produites, le producteur peut choisir de les désigner comme matières intermédiaires en vertu du paragraphe (4).»

11. Insérer le paragraphe 7(19) qui suit; le paragraphe 7(17) existant devient le paragraphe 7(20) :

«(19) Pour l'application du paragraphe (18), lorsque les accessoires, pièces de rechange et outils sont des matières auto-produites, le producteur peut choisir de les désigner comme matières intermédiaires en vertu du paragraphe (4).»

12. Paragraphe 7(20) – ancien paragraphe 7(17), insérer l'exemple 1 qui suit; les exemples 1 à 6 deviennent les exemples 2 à 7 :

«Exemple 1 : paragraphe 7(2), valeur en douane non établie conformément à l'annexe VIII

Le producteur A, se trouvant dans le pays ALÉNA A, y importe la matière A qu'il a achetée d'un intermédiaire se trouvant dans le pays B. Celui-ci l'a acheté d'un fabricant se trouvant dans le pays B. Aux termes des lois du pays ALÉNA A qui mettent en oeuvre l'Entente sur la mise en oeuvre de l'article VII de l'Accord général sur les tarifs et le commerce, la valeur en douane de la matière A a été établie en fonction du prix effectivement payé ou payable par l'intermédiaire au fabricant. Le producteur A utilise cette matière pour produire le produit C et exporte celui-ci vers le pays ALÉNA D. Ce produit est assujéti à une prescription de teneur en valeur régionale.

Aux termes du paragraphe 4(1) de l'annexe VIII, le prix effectivement payé ou payable correspond au paiement total effectué ou à effectuer par le producteur au vendeur de la matière ou à son compte. L'article 1 de cette annexe donne une définition de producteur et de vendeur pour l'application de l'annexe. Le producteur est une personne qui utilise la matière dans la production d'un produit qui est assujéti à une prescription de teneur en valeur régionale. Le vendeur est une personne qui vend au producteur la matière à évaluer.

La valeur en douane de la matière A n'a pas été établie conformément à l'annexe VIII parce qu'elle est fondée sur le prix effectivement payé ou payable par l'intermédiaire au fabricant et non sur le prix effectivement payé ou payable par le producteur A à l'intermédiaire. Par conséquent, le paragraphe 7(2) s'applique et la matière A est évaluée conformément à l'annexe VIII.»

13. Paragraphe 7(20) – ancien paragraphe 7(17), exemple 3 (ancien exemple 2), 1^{er} paragraphe : Remplacer «*se situe sur le même pied d'égalité que*» par «*se trouve sur un pied d'égalité avec*».

14. Paragraphe 7(20) – ancien paragraphe 7(17), exemple 3 (ancien exemple 2), situation 2, dernier tableau de coûts, titre de la 1^{re} colonne : Remplacer «*Coût de la matière A (désignée comme matière intermédiaire)*» par «*Coût de la matière A (non désignée comme matière intermédiaire)*».

APPENDICE — suite

15. Paragraphe 7(20) – ancien paragraphe 7(17), exemple 5 (ancien exemple 4), 1^{er} paragraphe, dernière ligne : Remplacer «A» par «X» dans l'expression «*désigne la matière A comme matière intermédiaire*».

16. Paragraphe 7(20) – ancien paragraphe 7(17), exemple 7 (ancien exemple 6), intitulé de l'exemple : Remplacer «*paragraphe 7(15)*» par «*paragraphe 7(17)*» dans l'intitulé.

17. Paragraphe 7(20) – ancien paragraphe 7(17), insérer l'exemple 8 qui suit :

«Exemple 8 : Valeur des matières indirectes qui sont des aides

Le producteur A, se trouvant dans un pays ALÉNA, produit le produit A qui est assujéti à une prescription de teneur en valeur régionale. Il choisit de calculer la teneur en valeur régionale de ce produit selon la méthode du coût net. Il achète du producteur B, se trouvant dans un pays ALÉNA, la matière X et l'utilise dans la production du produit A. Il fournit, sans frais, au producteur B des outils servant à la production de la matière X. Ceux-ci ont une valeur de 100 \$ que le producteur A a passée en charges dans l'année en cours.

La matière X est assujéti à une prescription de teneur en valeur régionale que le producteur B choisit de calculer selon la méthode du coût net. Aux fins de la détermination de la valeur des matières non originaires pour le calcul de la teneur en valeur régionale de la matière X, les outils sont considérés comme une matière originaire, vu qu'il s'agit de matières indirectes. Toutefois, aux termes du paragraphe 7(11), ils ont une valeur zéro, car leur coût à l'égard de la matière X n'est pas consigné dans les livres comptables du producteur B.

Il est déterminé que la matière X est une matière non originaire. Le coût des outils qui est consigné dans les livres comptables du producteur A est passé en charges dans l'année en cours. Aux termes de l'article 5 de l'annexe VIII, le producteur A doit inclure la valeur des outils (voir le sous-alinéa 5(1)b)(ii) de l'annexe VIII) dans la valeur de la matière X pour le calcul de la teneur en valeur régionale du produit A. Le coût des outils, même s'il est consigné dans les livres comptables du producteur A, ne peut être inclus séparément dans le coût net du produit A, car il est déjà inclus dans la valeur de la matière X. Le coût global de celle-ci, qui comprend le coût des outils, est inclus dans la valeur des matières non originaires aux fins du calcul de la teneur en valeur régionale du produit A.»

Article 8

1. Définition de «reçu sur le territoire d'un pays ALÉNA», sous-alinéa b)(i) : Remplacer «d'un» par «du» après «où elle est déchargée».

APPENDICE — suite

Article 9

1. Paragraphe 9(2), insérer l'alinéa 9(2)f) qui suit; les alinéas 9(2)f) à h) existants deviennent les alinéas 9(2)g) à i) :

«f) lorsqu'une personne autre que le producteur importe la matière retracée d'un endroit situé à l'extérieur des territoires des pays ALÉNA et que le producteur acquiert une matière dans laquelle elle est incorporée, laquelle a été produite sur le territoire d'un pays ALÉNA et est assujettie à une prescription de teneur en valeur régionale, si le producteur a en sa possession une déclaration qui :

(i) est signée par la personne de qui il a acquis cette matière,

(ii) indique que la matière acquise est une matière originaire et précise la teneur en valeur régionale de la matière,

au montant obtenu au moyen de la formule suivante :

$$VM \times (1 - TVR)$$

où :

VM représente la valeur de la matière acquise, déterminée conformément au paragraphe (5) relativement à l'opération par laquelle le producteur l'a acquise,

TVR la teneur en valeur régionale de la matière acquise, exprimée en fraction décimale;».

2. Alinéa 9(2)g) – ancien alinéa 9(2)f) : Après la formule «VM x (1 - PTVR)», remplacer «où» par «où :».
3. Alinéa 9(2)g) – ancien alinéa 9(2)f) : Remplacer «paragraphe (2)» par «paragraphe (5)» après «conformément au» dans la définition de l'élément VM.
4. Alinéa 9(2)g) – ancien alinéa 9(2)f) : Remplacer le point virgule par une virgule à la fin de la définition de «VM».
5. Alinéa 9(2)h) – ancien alinéa 9(2)g) : Remplacer la première occurrence de «à l'alinéa f)» par «aux alinéas f) ou g)» et la deuxième occurrence par «aux alinéas f) ou g), selon le cas».
6. Alinéa 9(2)i) – ancien alinéa 9(2)h) : Remplacer «alinéas c) à g)» par «alinéas c) à h)».
7. Paragraphe 9(3), remplacer le paragraphe 9(3) par ce qui suit :

«(3) Pour l'application des alinéas (2)a) à d), lorsque la valeur en douane de la matière retracée visée à ces alinéas n'a pas été établie conformément à l'annexe VIII, la valeur de la matière est égale à la somme des éléments suivants :

a) la valeur de la matière établie conformément à l'annexe VIII relativement à l'opération au cours de laquelle la personne qui a importé la matière d'un endroit situé à l'extérieur des territoires des pays ALÉNA l'a acquise;

b) s'ils ne sont pas déjà compris dans cette valeur, les frais visés aux sous-alinéas (2)a)(ii) et (iii), aux sous-alinéas (2)b)(ii) et (iii), aux divisions (2)c)(ii)(B) et (C) ou aux divisions (2)d)(ii)(B) et (C), selon le cas.»

APPENDICE — suite

8. Paragraphe 9(5) : Remplacer «alinéas (2)e, f) et h)» par «alinéas (2)e) à g) et i)».
9. Paragraphe 9(6) : Remplacer «à l'alinéa (2)f)» par «aux alinéas (2)f) ou g)».
10. Alinéa 9(9)c) : Remplacer «paragraphe 12(6)» par «paragraphe 12(10)».
11. Paragraphe 9(10), exemple 3, 1^{er} paragraphe : Remplacer «utilisée sur le territoire d'un pays ALÉNA» par «utilisée sur le territoire du pays ALÉNA A».
12. Paragraphe 9(10), exemple 4, 2^e paragraphe : Remplacer «Le moteur électrique est une matière retracée parce qu'il a été importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA.» par «Le moteur électrique est une matière retracée; le siège n'est pas une matière retracée parce qu'il n'a pas été importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA.»
13. Paragraphe 9(10), exemple 6, 1^{er} paragraphe : Insérer, après la deuxième phrase, «La matière intermédiaire est admissible à titre de matière originaire.»
14. Paragraphe 9(10), exemple 8, 2^e paragraphe, paragraphe (3) : Remplacer «alinéa 9(2)h)» par «alinéa 9(2)i)».
15. Paragraphe 9(10), exemple 9, 3^e paragraphe, remplacer les paragraphes (3) et (4) par les paragraphes (3) à (5) qui suivent :

- «(3) si le producteur de véhicules de gamme légère a en sa possession la déclaration visée à l'alinéa 9(2)f) qui est signée par le producteur d'organes de direction assistée, il peut utiliser la formule prévue à cet alinéa pour calculer la valeur des matières non originaires en ce qui concerne la matière acquise. Dans le présent cas, si la teneur en valeur régionale était de 55%, la valeur des matières non originaires serait de 4,50 \$. Étant donné que les frais de transport depuis l'emplacement du producteur de l'organe de direction assistée jusqu'à l'emplacement du producteur de véhicules de gamme légère sont inclus dans le prix d'achat et ne sont pas indiqués séparément, ils ne peuvent être déduits du prix d'achat parce que la formule ne prévoit pas la déduction des frais de transport qui autrement ne seraient pas inclus dans la valeur des matières non originaires;
- (4) si le producteur de véhicules de gamme légère a en sa possession la déclaration visée à l'alinéa 9(2)g) qui est signée par le producteur d'organes de direction assistée, il peut utiliser la formule prévue à cet alinéa pour calculer la valeur des matières non originaires en ce qui concerne la matière acquise. Dans le présent cas, si la prescription de teneur en valeur régionale était de 50%, la valeur des matières non originaires serait de 5 \$. Étant donné que les frais de transport depuis l'emplacement du producteur de l'organe de direction assistée jusqu'à l'emplacement du producteur de véhicules de gamme légère sont inclus dans le prix d'achat et ne sont pas indiqués séparément, ils ne peuvent être déduits du prix d'achat parce que la formule ne prévoit pas la déduction des frais de transport qui autrement ne seraient pas inclus dans la valeur des matières non originaires;
- (5) si le producteur de véhicules de gamme légère n'a pas en sa possession la déclaration visée à l'un des alinéas 9(2)c) à h) provenant du producteur d'organes de direction assistée, il inclut dans la valeur des matières non originaires des véhicules la valeur de l'organe de direction assistée, déterminée conformément à l'alinéa 9(2)i). Cette somme serait, en l'occurrence, de 10 \$, soit le coût supporté par le producteur pour acquérir cette matière.»

APPENDICE — suite**16. Paragraphe 9(10) : Insérer les exemples 12 et 13 qui suivent :***«Exemple 12*

Le producteur X, se trouvant dans le pays ALÉNA A, produit un siège de véhicule automobile de la sous-position 9401.20 qui est utilisé dans la production d'un véhicule de gamme légère. La seule matière non originaire utilisée dans la production du siège est le moteur électrique de la sous-position 8501.20 qu'il a importé d'un endroit situé à l'extérieur des territoires des pays ALÉNA. Le moteur électrique est une matière relevant d'un numéro tarifaire énuméré à l'annexe IV et est donc une matière retracée.

Le producteur X vend le siège en tant qu'élément d'origine au producteur Y, producteur de véhicules de gamme légère, se trouvant dans le pays ALÉNA B. Le siège est un produit originaire, car la matière non originaire utilisée dans sa production (le moteur électrique) subit le changement de classification tarifaire applicable prévu à la règle qui prévoit seulement un changement de classification tarifaire. Par conséquent, le producteur X ne choisit pas de calculer la teneur en valeur régionale du siège conformément au paragraphe 12(1).

Aux fins de la détermination, aux termes du paragraphe 9(1), de la valeur des matières non originaires utilisées dans la production du véhicule de gamme légère dans lequel est incorporé le siège de véhicule automobile, la valeur du moteur électrique est incluse même si le siège est admissible à titre de matière originaire.

Le producteur X fournit au producteur Y la déclaration visée à l'alinéa 9(2)c), indiquant la valeur, déterminée conformément au paragraphe 12(3), de la matière non originaire utilisée dans la production du siège de véhicule automobile, selon ce qui est permis au paragraphe 9(8). Le producteur Y utilise cette valeur en tant que valeur des matières non originaires utilisées dans la production du véhicule de gamme légère en ce qui concerne le siège.

Exemple 13

Dans le présent exemple, les faits sont les mêmes que dans l'exemple 12, sauf que le siège de véhicule automobile n'est pas admissible à titre de produit originaire aux termes de la règle qui prévoit seulement un changement de classification tarifaire. Par contre, il est admissible à titre de produit originaire aux termes de la règle qui prévoit une prescription de teneur en valeur régionale et un changement de classification tarifaire. Pour l'application de cette règle, le producteur X choisit de calculer la teneur en valeur régionale du siège aux termes du paragraphe 12(1) pour une période prévue à l'alinéa 12(5)a), en utilisant une catégorie prévue à l'alinéa 12(4)a).

Aux fins de la déclaration prévue à l'alinéa 9(2)c), le producteur X détermine, selon ce qui est permis au paragraphe 9(8), la valeur de la matière non originaire utilisée dans la production du siège de véhicule automobile aux termes du paragraphe 12(3) pour une période prévue à l'alinéa 12(5)a), en utilisant une catégorie prévue à l'alinéa 12(4)e).»

Article 10

1. Paragraphe 10(1), introduction, 2^e ligne : Remplacer «du paragraphe 12(6)» par «de l'alinéa 12(10)a)».

APPENDICE — suite

2. Alinéa 10(1)a), remplacer l'introduction et le sous-alinéa 10(1)a)(i) par ce qui suit; le sous-alinéa 10(1)a)(ii) existant devient le sous-alinéa 10(1)a)(iii) :

«a) pour chaque matière répertoriée qui est une matière non originaire et une matière auto-produite que le producteur utilise dans la production du produit, soit, au choix de celui-ci :

(i) le coût total supporté par lui à l'égard de tous ses produits qui peut être imputé de façon raisonnable à cette matière répertoriée en conformité avec l'annexe VII,

(ii) l'ensemble des coûts dont chacun fait partie du coût total supporté à l'égard de cette matière répertoriée et peut être imputé de façon raisonnable à celle-ci en conformité avec l'annexe VII.».

3. Alinéa 10(1)d), insérer le sous-alinéa 10(1)d)(ii) qui suit; les sous-alinéas 10(1)d)(ii) et (iii) existants deviennent les sous-alinéas 10(1)d)(iii) et (iv) :

«(ii) le montant obtenu au moyen de la formule suivante :

$$VM \times (1 - TVR)$$

où :

VM représente la valeur de la matière acquise, déterminée conformément au paragraphe (2) relativement à l'opération par laquelle le producteur du produit l'a acquise,

TVR la teneur en valeur régionale de la matière acquise, exprimée en fraction décimale, si la matière est assujettie à une prescription de teneur en valeur régionale et que le producteur a en sa possession une déclaration signée par la personne de qui il a acquis la matière, laquelle indique que celle-ci est une matière originaire et mentionne la teneur en valeur régionale de la matière.».

4. Sous-alinéa 10(1)d)(iii) – ancien sous-alinéa 10(1)d)(ii) : Après la formule «VM x (1 - PTVR)», remplacer «où» par «où :».

5. Sous-alinéa 10(1)f)(ii) : Remplacer «dans le cas d'une matière non originaire importée par une personne autre que le producteur» par «dans le cas d'une matière non originaire qui n'a pas été importée par le producteur».

6. Paragraphe 10(2), introduction : Remplacer «(1)d)(ii) et (iii)» par «(1)d)(ii) à (iv)».

7. Paragraphe 10(2), introduction : Remplacer «(1)e)(iii)» par «(1)e)(ii)».

8. Paragraphe 10(3), remplacer le paragraphe 10(3) par ce qui suit :

«(3) Pour l'application des divisions (1)a)(ii)(A) et b)(ii)(A) et des sous-alinéas (1)c)(i) et f)(i), lorsque la valeur en douane d'une matière importée qui est visée à ces dispositions n'a pas été établie conformément à l'annexe VIII, la valeur de la matière est déterminée conformément à cette annexe relativement à l'importation à laquelle se rapporte cette valeur en douane et, si les frais visés aux alinéas (2)c) à f) ne sont pas déjà compris dans cette valeur, ils sont ajoutés à la valeur de la matière.»

APPENDICE — suite

9. Paragraphe 10(6) : Remplacer «au sous-alinéa (1)d)(ii)» par «aux sous-alinéas (1)d)(ii) ou (iii)».

10. Alinéa 10(9)b) : Remplacer «paragraphe 12(6)» par «paragraphe 12(10)».

11. Alinéa 10(9)e) : Remplacer «au paragraphe (2)» par «aux sous-alinéas (1)b)(ii), d)(i) à (iii) ou e)(i)» après «déclaration visée» et remplacer le point à la fin de l'alinéa 10(9)e) par un point-virgule.

12. Insérer l'alinéa 10(9)f) qui suit :

«f) le coût total visé aux sous-alinéas (1)a)(i) et (ii) correspond à l'ensemble des coûts mentionnés au paragraphe 2(6) et se calcule conformément à ce paragraphe et au paragraphe 2(7).»

13. Paragraphe 10(10), exemple 1, 3^e paragraphe, alinéa b), remplacer les alinéas b) et c) par les alinéas b) à d) qui suivent :

«b) soit la valeur, déterminée conformément au sous-alinéa 10(1)d)(ii), qui est égale au produit de la multiplication du montant déterminé conformément au sous-alinéa 10(1)d)(iv) par la différence entre un et la teneur en valeur régionale du moteur, exprimée en fraction décimale;

c) soit la valeur, déterminée conformément au sous-alinéa 10(1)d)(iii), qui est égale au produit de la multiplication du montant déterminé conformément au sous-alinéa 10(1)d)(iv) par la différence entre un et la prescription de teneur en valeur régionale applicable au moteur, exprimée en fraction décimale;

d) soit la valeur du moteur, déterminée conformément au sous-alinéa 10(1)d)(iv).»

14. Paragraphe 10(10), exemple 1, insérer, après le 5^e paragraphe, ce qui suit :

«Le producteur du véhicule de gamme lourde ne peut opter pour le troisième choix que s'il a en sa possession une déclaration, visée au sous-alinéa 10(1)d)(iii), provenant de la personne de qui il a acquis le moteur. Dans ce cas, étant donné l'application de l'équation, la valeur de la culasse est incluse dans le montant déterminé conformément au sous-alinéa 10(1)d)(iii) et en conséquence est incluse dans la valeur des matières non originaires utilisées dans la production du véhicule.»

15. Paragraphe 10(10), exemple 2, 3^e paragraphe, alinéa b), remplacer les alinéas b) et c) par les alinéas b) à d) qui suivent :

«b) soit la valeur, déterminée conformément au sous-alinéa 10(1)d)(ii), qui est égale au produit de la multiplication du montant déterminé conformément au sous-alinéa 10(1)d)(iv) par la différence entre un et la teneur en valeur régionale du moteur, exprimée en fraction décimale;

c) soit la valeur, déterminée conformément au sous-alinéa 10(1)d)(iii), qui est égale au produit de la multiplication du montant déterminé conformément au sous-alinéa 10(1)d)(iv) par la différence entre un et la prescription de teneur en valeur régionale applicable au moteur, exprimée en fraction décimale;

d) soit la valeur du moteur, déterminée conformément au sous-alinéa 10(1)d)(iv).»

APPENDICE — suite

16. Paragraphe 10(10), exemple 2, 5^e paragraphe, insérer, après le 5^e paragraphe, ce qui suit :

«Le producteur du véhicule de gamme lourde ne peut opter pour le troisième choix que s'il a en sa possession une déclaration, visée au sous-alinéa 10(1)d)(iii), provenant de la personne de qui il a acquis le moteur. Dans ce cas, étant donné l'application de l'équation, la valeur de la rampe de culbuteurs est incluse dans le montant déterminé conformément au sous-alinéa 10(1)d)(iii) et en conséquence est incluse dans la valeur des matières non originaires utilisées dans la production du véhicule.»

17. Paragraphe 10(10), exemple 4, 2^e paragraphe, remplacer le 2^e paragraphe par ce qui suit :

«Le montage de composantes d'automobile est acquis par un producteur qui l'utilise dans la production d'un véhicule de gamme lourde. Si le montage de composantes d'automobile dans lequel est incorporée la transmission importée est une matière originaire, la valeur des matières non originaires utilisées dans la production du montage est déterminée, au choix du producteur, en vertu de l'un ou l'autre des sous-alinéas 10(1)d)(i) à (iv). (L'exemple 1 donne une explication plus détaillée de ces dispositions.) Si le montage de composantes d'automobile dans lequel est incorporée la transmission importée est une matière non originaire, la valeur des matières non originaires utilisées dans la production du montage est déterminée, au choix du producteur, en vertu des sous-alinéas 10(1)e)(i) ou (ii). (L'exemple 1 donne une explication plus détaillée de ces dispositions.)»

18. Paragraphe 10(10), exemple 4, 3^e paragraphe : Supprimer la phrase *«(L'exemple 1 donne une explication plus détaillée de ces dispositions.)»* qui se trouve au début du 3^e paragraphe.

19. Paragraphe 10(10), exemple 6 : Remplacer le dernier intertitre *«Calcul de la teneur en valeur régionale de la composante dans lequel est incorporé le bloc fini»* par *«Calcul de la teneur en valeur régionale de la composante dans laquelle est incorporé le bloc fini»*.

20. Paragraphe 10(10), exemple 7, 3^e paragraphe, 3^e phrase : Supprimer *«importé»* après *«pare-chocs»*.

21. Paragraphe 10(10), exemple 9, 2^e paragraphe : Remplacer *«division 10(1)a)(ii)(A)»* par *«division 10(1)a)(iii)(A)»*.

22. Paragraphe 10(10), exemple 10, remplacer l'exemple 10 par ce qui suit :

«Exemple 10

Matière acquise et utilisée pour la production d'une matière répertoriée non originaire

Une matière, produite hors des territoires des pays ALÉNA, est acquise sur le territoire d'un pays ALÉNA et y est utilisée dans la production d'une pompe à eau qui servira d'élément d'origine dans la production d'un véhicule de gamme lourde. Le producteur de la pompe à eau et le producteur du véhicule de gamme lourde sont deux producteurs distincts, non liés, se trouvant dans le même pays. La pompe à eau est une matière répertoriée. Le producteur de la pompe à eau choisit de calculer la teneur en valeur régionale de la pompe à eau conformément au paragraphe 12(1) pour une période prévue à l'alinéa 12(5)a), en utilisant une catégorie prévue à l'alinéa 12(4)b). La pompe à eau est une matière non originaire parce qu'elle ne satisfait pas à la prescription de teneur en valeur régionale.

APPENDICE — suite

Aux fins du calcul de la teneur en valeur régionale du véhicule de gamme lourde, la valeur des matières non originaires comprend, au choix du producteur, soit la valeur de la pompe à eau, déterminée en application du sous-alinéa 10(1)b(i), soit, si le producteur a en sa possession la déclaration visée à la division 10(1)b(ii)(B), la valeur, déterminée en application de cette division, de la matière importée de l'extérieur des territoires des pays ALÉNA.

Le producteur a en sa possession la déclaration visée à la division 10(1)b(ii)(B) et choisit d'utiliser la valeur de la matière non originaire déterminée en application de cette division. La déclaration indique, selon ce qui est permis au paragraphe 10(8), la valeur de la matière non originaire utilisée dans la production de la pompe à eau conformément au paragraphe 12(3) pour une période prévue à l'alinéa 12(5)a) et pour une catégorie prévue à l'alinéa 12(4)e).»

Article 11

1. Alinéa 11(1)a) : Remplacer «engagés» par «supportés».
2. Paragraphe 11(3), 4^e ligne : Remplacer «au paragraphe (1), conformément à ce paragraphe» par «aux paragraphes (1) ou (6), conformément au paragraphe applicable».
3. Paragraphe 11(9) : Remplacer «engagés» par «supportés».
4. Paragraphe 11(10) : Remplacer «engagés» par «supportés».
5. Insérer le paragraphe 11(11) qui suit :

«(11) L'exemple qui suit est visé par le paragraphe 2(4).

Un producteur de véhicules automobiles se trouvant dans le pays ALÉNA A produit des véhicules appartenant à une catégorie prévue au paragraphe 11(5) qu'il choisit. Les véhicules automobiles sont destinés à être vendus dans les pays ALÉNA A, B et C ainsi que dans le pays D, qui n'est pas un pays ALÉNA. Aux termes du paragraphe 11(1), il peut choisir de calculer, pour son exercice, la somme des coûts nets supportés par lui et la somme des valeurs des matières non originaires utilisées par lui. Il peut indiquer dans le choix la base du calcul selon l'alinéa 11(9)a), auquel cas le calcul porte sur tous les véhicules automobiles produits, quelle que soit leur destination. Sinon, il peut indiquer la base du calcul selon l'alinéa 11(9)b). Dans ce cas, il doit indiquer également que le calcul porte, selon le cas :

- a) sur les véhicules automobiles produits en vue de l'exportation vers les pays ALÉNA B et C;*
- b) sur les véhicules automobiles produits en vue de l'exportation uniquement vers le pays ALÉNA B;*
- c) sur les véhicules automobiles produits en vue de l'exportation uniquement vers le pays ALÉNA C.*

Le calcul s'effectue selon la base indiquée dans le choix.»

Article 12

1. Paragraphe 12(1), introduction, remplacer le passage introductif par ce qui suit :

«12. (1) Le calcul de la teneur en valeur régionale de l'un ou plusieurs ou de la totalité des produits relevant du même poste tarifaire énuméré à l'annexe IV ou d'un montage de composantes d'automobile, d'une composante automobile, d'une sous-composante ou d'une matière répertoriée qui sont produits dans la même usine peut, si le producteur en fait le choix, se faire de la manière suivante :».

2. Alinéa 12(1)a) : Remplacer «engagés» par «supportés».

3. Paragraphe 12(3), introduction : Remplacer «matières originaires» par «matières non originaires».

4. Alinéas 12(5)a) et b) : Remplacer «toute période de trois mois consécutifs» par «l'un des quatre trimestres de l'exercice du producteur des produits».

5. Insérer les paragraphes 12(6) à (9) qui suivent; les paragraphes 12(6) et (7) existants deviennent les paragraphes 12(10) et (11) :

«(6) Le choix effectué en application du paragraphe (1) ne peut être ni révoqué ni modifié en ce qui concerne le produit ou la matière, ou la période, qu'il vise.

(7) Le producteur de produits qui choisit comme période un mois ou un trimestre en application du paragraphe (5) à l'égard des produits visés à l'alinéa (5)a) est réputé avoir choisi aux termes de ce paragraphe une ou plusieurs périodes de même durée pour :

a) le reste de l'exercice du producteur de véhicules automobiles à qui sont vendus les produits, s'il choisit aux termes de l'alinéa (9)a) l'exercice de celui-ci;

b) le reste de son exercice, s'il ne choisit pas aux termes de l'alinéa (9)a) l'exercice du producteur de véhicules automobiles.

(8) Le producteur de produits qui choisit comme période un mois ou un trimestre en application du paragraphe (5) à l'égard des produits visés à l'alinéa (5)b) est réputé avoir choisi aux termes de ce paragraphe une ou plusieurs périodes de même durée pour le reste, selon son choix, de son exercice ou de l'exercice du producteur de véhicules automobiles à qui sont vendus ces produits.

(9) Le producteur de produits qui choisit comme période un mois ou un trimestre en application du paragraphe (5) à l'égard des produits peut :

a) dans le cas des produits visés à l'alinéa (5)a), à la fin de l'exercice du producteur de véhicules automobiles à qui sont vendus ces produits, choisir l'exercice de celui-ci;

b) dans le cas des produits visés à l'alinéa (5)b), à la fin de son exercice ou de l'exercice du producteur de véhicules automobiles à qui sont vendus ces produits, selon le cas, choisir son exercice ou l'exercice de ce dernier.»

6. Paragraphe 12(11) — ancien paragraphe 12(7) : Remplacer «engagés» par «supportés».

APPENDICE — suite**Article 13**

1. Alinéa 13(4)a) : Remplacer «engagés» par «supportés».
2. Sous-alinéa 13(4)a)(i), remplacer le sous-alinéa 13(4)a)(i) par ce qui suit :

«(i) la période commençant à la date de production du premier prototype de véhicule automobile et se terminant à la fin du premier exercice du producteur qui commence à cette date ou après cette date,».
3. Paragraphe 13(8) : Remplacer «engagés» par «supportés».
4. Paragraphe 13(10) : Remplacer «engagés» par «supportés».

Article 14

1. Titre : Remplacer «Partie V» par «Partie VI».
2. Insérer le paragraphe 14(3) qui suit; les paragraphes 14(3) à (5) existants deviennent les paragraphes 14(4) à (6) :

«(3) Lorsqu'un produit est assujéti à une prescription de teneur en valeur régionale et que l'exportateur ou le producteur du produit a en sa possession non pas la déclaration visée au paragraphe (2), mais une déclaration signée par le producteur d'une matière utilisée dans la production du produit qui :

a) soit indique la somme des coûts nets supportés par ce producteur et la somme des valeurs des matières non originaires utilisées par lui dans la production de cette matière et des matières identiques ou des matières similaires, ou de toute combinaison de celles-ci, produites par lui dans une même usine au cours d'un mois ou de toute période de trois, six ou douze mois consécutifs comprise dans l'exercice du producteur du produit, lesquelles sommes sont divisées par le nombre d'unités des matières visées par la déclaration :

(i) le coût net supporté par le producteur du produit relativement à la matière est la somme des coûts nets supportés par le producteur de la matière relativement à cette matière et aux matières identiques ou aux matières similaires, divisée par le nombre d'unités des matières visées par la déclaration, plus, s'ils ne sont pas déjà compris dans les coûts nets supportés par le producteur de la matière, les frais mentionnés aux alinéas 7(1)c) à e),

(ii) la valeur des matières non originaires utilisées par le producteur du produit, relativement à la matière, est la somme des valeurs des matières non originaires utilisées par le producteur de la matière relativement à cette matière et aux matières identiques ou aux matières similaires, divisée par le nombre d'unités des matières visées par la déclaration;

APPENDICE — suite

b) soit indique tout montant – sauf un montant qui comprend tout ou partie de la valeur des matières non originaires – qui fait partie de la somme des coûts nets supportés par le producteur dans la production de cette matière ou des matières identiques ou des matières similaires, ou de toute combinaison de celles-ci, produites par lui dans une même usine au cours d'un mois ou de toute période de trois, six ou douze mois consécutifs comprise dans l'exercice du producteur du produit, divisé par le nombre d'unités des matières visées par la déclaration :

(i) le coût net supporté par le producteur du produit relativement à la matière est la valeur de la matière, déterminée conformément au paragraphe 7(1),

(ii) la valeur des matières non originaires utilisées par le producteur du produit, relativement à la matière, est la valeur de la matière déterminée conformément au paragraphe 7(1), moins le montant indiqué dans la déclaration.»

3. Sous-alinéa 14(5)a)(i) – ancien sous-alinéa 14(4)a)(i) – et alinéa 14(5)c) – ancien alinéa 14(4)c) : Remplacer «au paragraphe (2)» par «aux paragraphes (2) ou (3)».

4. Paragraphe 14(6) – ancien paragraphe 14(5), exemple 1, 3^e paragraphe, 1^{re} ligne : Remplacer «*qui est situé*» par «*qui se trouve*».

5. Paragraphe 14(6) – ancien paragraphe 14(5), exemple 1, situation B, ligne du premier tableau où figure le montant «0,30 \$» : Remplacer «*Coûts non incorporables : ((0,15 \$ + 0,15 \$), y compris des coûts exclus 0,10 \$)*» par «*Coûts non incorporables : ((0,15 \$ + 0,15 \$), y compris des coûts exclus de 0,10 \$)*».

6. Paragraphe 14(6) – ancien paragraphe 14(5), exemple 2, 2^e paragraphe, 1^{re} ligne : Remplacer «*également situé*» par «*se trouvant également*».

Article 15

1. Paragraphe 15(1), introduction, dernière ligne : Insérer «, le cas échéant,» après «tient compte».

2. Paragraphe 15(3), introduction, dernière ligne : Insérer «, le cas échéant,» après «tient compte».

3. Paragraphe 15(3) : Insérer l'alinéa 15(3)d) qui suit; les alinéas 15(3)d) à f) existants deviennent les alinéas 15(3)e) à g).

«d) si l'exportateur ou le producteur du produit a exercé une diligence raisonnable pour s'assurer que les renseignements fournis visant à établir que le produit est un produit originaire sont suffisants;».

4. Alinéa 15(3)f) – ancien alinéa 15(3)e) : Remplacer «alinéas a) à d)» par «alinéas a) à e)».

APPENDICE — suite**Article 16****1. Paragraphe 16(1), remplacer le paragraphe 16(1) par ce qui suit :**

«16. (1) Un produit n'est pas considéré comme produit originaire du fait qu'il a été entièrement produit sur le territoire de l'un ou plusieurs des pays ALÉNA – ce qui le rendrait admissible à titre de produit originaire – si, après sa production, le produit, selon le cas :

a) n'est plus sous contrôle douanier hors des territoires des pays ALÉNA;

b) fait l'objet d'une production supplémentaire ou de toute autre opération hors des territoires des pays ALÉNA, à l'exception d'un déchargement, d'un rechargement ou de toute autre opération nécessaire pour le maintenir en bon état – notamment l'inspection, l'enlèvement de la poussière accumulée au cours de l'expédition, l'aération, l'étalement ou le séchage, le refroidissement, le remplacement du sel, de l'anhydride sulfureux ou de toute autre solution aqueuse, le remplacement de matières d'emballage et contenants endommagés et l'enlèvement des unités du produit qui sont pourries ou endommagées ou qui présentent un danger pour les autres unités – ou pour le transporter vers le territoire d'un pays ALÉNA.»

Annexe I

1. Annexe I : Dans la phrase qui figure sous «ANNEXE I», remplacer «L'annexe 1» par «L'annexe I» et supprimer «(1)» au début de la phrase.

Annexe II**1. Article 1 : Remplacer l'article 1 par ce qui suit :**

«1. Sauf indication contraire, les définitions qui suivent s'appliquent à la présente annexe.

“acheter” Personne qui achète un produit du producteur.

“commission d'achat” Droits payés par l'acheteur à son agent pour que celui-ci le représente dans l'achat d'un produit.

“producteur” Producteur du produit à évaluer.»

Annexe III

1. Article 1, remplacer l'article 1 par ce qui suit :

«1. Sauf indication contraire, les définitions qui suivent s'appliquent à la présente annexe.

“acheteur” Personne qui achète un produit du producteur.

“administration douanière” Administration douanière du pays ALÉNA sur le territoire duquel est importé le produit à évaluer.

“producteur” Producteur du produit à évaluer.»

Annexe V

1. Article 2, alinéa *a*) : Remplacer la virgule qui suit «commandes d'embrayage» par un point-virgule.

Annexe VII

1. Article 1, définition de «coûts», remplacer la définition de «coûts» par ce qui suit :

«“coûts” Coûts qui sont inclus dans le coût total et qui doivent être imputés aux termes des paragraphes 5(9), 6(11) et 7(6) et des sous-alinéas 10(1)*a*/(i) et (ii) du présent règlement, du paragraphe 4(7) de l'annexe II et des paragraphes 5(7) et 10(2) de l'annexe VIII.»

2. Article 1, définition de «secteur abandonné», remplacer la définition de «secteur abandonné» par ce qui suit, en tenant compte de l'ordre alphabétique :

«“activités abandonnées” S'entend, à l'égard d'un producteur qui se trouve dans un pays ALÉNA, au sens des principes comptables généralement reconnus applicables dans ce pays.»

3. Paragraphe 2(2) : Supprimer l'alinéa *c*); les alinéas 2(2)*d*) à *h*) existants deviennent les paragraphes 2(2)*c*) à *g*).

4. Alinéa 6*c*), remplacer l'alinéa 6*c*) par ce qui suit :

«*c*) les effets cumulatifs de modifications comptables consignés conformément à une exigence précise des principes comptables généralement reconnus;».

5. Alinéa 6*d*) : Remplacer «d'un bien immobilisé» par «d'immobilisations».

6. Appendice A, exemple 2, 1^{er} paragraphe : Remplacer «engagés dans» par «supportés à l'égard de» et «engagé dans» par «supporté à l'égard de».

7. Appendice B, exemple 2, dernière ligne : Remplacer «(Produit B)» par «(produit B)».

APPENDICE — suite

Annexe VIII

1. Renuméroter l'article 1 comme paragraphe 1(1) et remplacer le paragraphe 1(1) par ce qui suit :

«1. (1) Sauf indication contraire, les définitions qui suivent s'appliquent à la présente annexe.

“administration douanière” Administration douanière du pays ALÉNA sur le territoire duquel est importé le produit dans la production duquel est utilisée la matière à évaluer.

“commission d'achat” Droits payés par le producteur à son agent pour que celui-ci le représente dans l'achat d'une matière.

“matières de la même nature ou de la même espèce” À l'égard de matières à évaluer, matières classées dans un groupe ou une gamme de matières qui :

a) est produit par une branche de production particulière ou un secteur particulier d'une branche de production;

b) comprend des matières identiques ou des matières similaires.

“producteur”

a) Dans le cas du sous-alinéa 10(1)b)(i) du présent règlement, producteur de la matière répertoriée;

b) dans tout autre cas, producteur qui a utilisé la matière dans la production d'un produit qui est assujéti à une prescription de teneur en valeur régionale.

“vendeur” Personne qui vend au producteur la matière à évaluer.»

3. Insérer le paragraphe 1(2) qui suit :

«(2) Lorsqu'il faut déterminer aux termes du paragraphe 9(3) du présent règlement si la valeur en douane d'une matière a été établie conformément à la présente annexe pour l'application des alinéas 9(2)c) ou d) du présent règlement, toute mention dans la présente annexe de “producteur” vaut mention de “personne autre que le producteur qui importe la matière retracée d'un endroit situé à l'extérieur des territoires des pays ALÉNA”.»

4. Paragraphe 9(1), introduction : Insérer «par le producteur ou, dans le cas où celui-ci ne les vend pas, par une personne au même niveau commercial que lui,» après «selon la quantité totale la plus élevée,».

5. Alinéa 10(1)c), remplacer l'alinéa 10(1)c) par ce qui suit :

«c) un montant au titre des bénéfices et frais généraux égal à celui qui correspond habituellement :

(i) lorsque la matière à évaluer est importée par le producteur sur le territoire du pays ALÉNA où il se trouve, aux ventes à des personnes se trouvant sur ce territoire par des producteurs de matières de la même nature ou de la même espèce que la matière à évaluer qui se trouvent dans le pays où celle-ci est produite,

APPENDICE — suite

(ii) lorsque la matière à évaluer est acquise par le producteur d'une autre personne se trouvant sur le territoire du même pays ALÉNA que lui, aux ventes aux personnes se trouvant sur ce territoire par des producteurs de matières de la même nature ou de la même espèce que la matière à évaluer qui se trouvent dans ce pays.»

6. Paragraphe 10(3), remplacer le paragraphe 10(3) par ce qui suit :

«(3) Le montant des bénéfices et frais généraux visés à l'alinéa (1)c) est déterminé d'après les renseignements fournis par le producteur de la matière à évaluer ou en son nom, sauf si les chiffres qu'il y a inclus au titre des bénéfices et frais généraux ne se comparent pas avec ceux qui correspondent habituellement aux ventes réalisées par des producteurs de matières de la même nature ou de la même espèce que la matière à évaluer qui se trouvent, selon le cas, dans le pays où la matière est produite ou dans le pays où se trouve le producteur. Les renseignements fournis sont préparés d'une manière conforme aux principes comptables généralement reconnus dans le pays où la matière à évaluer est produite. Si la matière est produite sur le territoire d'un pays ALÉNA, les renseignements sont préparés selon les principes comptables généralement reconnus figurant dans les documents applicables énumérés à l'annexe XII.»

Annexe IX

1. Titre de l'annexe IX : Supprimer «À L'ÉGARD DUQUEL A ÉTÉ CHOISIE LA MÉTHODE DE LA VALEUR TRANSACTIONNELLE» à la fin du titre.

2. Article 2, introduction, remplacer l'introduction par ce qui suit :

«2. Pour l'application des paragraphes 5(11) et (12) et 6(10) du présent règlement, les méthodes servant à déterminer la valeur des matières non originaires qui sont des matières identiques et qui sont utilisées dans la production d'un produit sont les suivantes :».

3. Paragraphe 3(1) : Supprimer «à l'égard duquel il a choisi la méthode de la valeur transactionnelle» à la fin du paragraphe.

4. Titre de l'appendice : Supprimer «À L'ÉGARD DUQUEL A ÉTÉ CHOISIE LA MÉTHODE DE LA VALEUR TRANSACTIONNELLE» à la fin du titre.

5. Première disposition de l'appendice : Supprimer l'alinéa d); l'alinéa e) devient l'alinéa d).

Annexe X

1. Article 2, introduction : Remplacer «alinéa 7(14)a)» par «alinéa 7(16)a)».

2. Article 3, remplacer l'article 3 par ce qui suit :

«3. Lorsque le producteur d'un produit ou la personne de qui il a acquis les matières utilisées dans la production du produit choisit une méthode de gestion des stocks visée à l'article 2, cette méthode, y compris la période choisie dans le cas de la méthode de la moyenne, doit être utilisée à partir du moment où elle est choisie jusqu'à la fin de l'exercice du producteur ou de la personne.»

Le 29 septembre 1995

APPENDICE — suite

3. Article 11, introduction : Remplacer «alinéa 7(14)*b*)» par «alinéa 7(16)*b*)».

4. Article 12, remplacer l'article 12 par ce qui suit :

«12. Lorsque l'exportateur d'un produit ou la personne de qui il a acquis le produit choisit une méthode de gestion des stocks visée à l'article 11, cette méthode, y compris la période choisie dans le cas de la méthode de la moyenne, doit être utilisée à partir du moment où elle est choisie jusqu'à la fin de l'exercice de l'exportateur ou de la personne.»

5. Paragraphe 14(1), passage introductif : Remplacer «l'origine des produits fongibles» par «l'origine de chaque expédition de produits fongibles».

6. Appendice A, exemple 4, dernier paragraphe : Remplacer «*du produit*» par «*de la matière*» après «*appliqué aux unités*», «*stock de produits finis*» par «*stock de matières*» après «*qui restent dans le*», «*produits originaires*» par «*matières originaires*» après «*sont considérées comme des*» et «*produits non originaires*» par «*matières non originaires*» après «*comme des*».

7. Appendice B, exemple 3, avant-dernier paragraphe : Remplacer «*janvier*» par «*février*» après «*expédiées en*».

Annexe XI

1. Article 1, définition de «rendement des titres d'emprunt du gouvernement fédéral», sous-alinéa *c*)(i) : Remplacer «Government Securities» par «government securities».

Modification générale

1. Dans les exemples des articles 5 à 7, 9, 10 et 14 ainsi que dans les exemples de l'annexe XI, le terme «*situé*», lorsqu'il se rapporte à une personne, est remplacé par «*se trouvant*».



CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, September 1, 1995

Ottawa, le 1^{er} septembre 1995

Subject

Presentation of the Form A for Purposes of the General Preferential Tariff (GPT), the Least Developed Developing Country Tariff Treatment (LDDC) and the Caribbean Commonwealth Country Tariff Treatment (CARIBCAN)

Under the current procedure, the Form A covering CADEX entries must be presented at time of release.

Effective September 1, 1995, CADEX participants may, for purposes of all GPT, LDDC or CARIBCAN entries, present the Form A up to five days after the time of release.

The relevant Form A identified with the original bar-coded transaction number must be presented at the relevant port or regional office to be matched to the transaction.

With this new option, both CADEX participants and non-participants will benefit from the same time limits for the presentation of the Form A. Furthermore, it corresponds with the importer's options provided for in the *Proof of Origin of Imported Goods Regulations* for the presentation of the Form A, listed below. Also, time and cost benefits are expected in the area of refund requests.

Objet

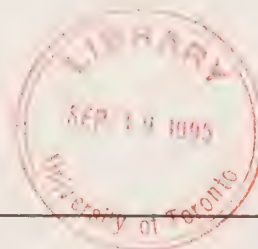
Présentation du formulaire A aux fins du Tarif de préférence général (TPG), du traitement tarifaire des pays moins développés parmi les pays en voie de développement et du traitement tarifaire des pays antillais du Commonwealth

Aux termes de la présente procédure, le formulaire A visant les transactions CADEX doit être présenté au moment du dédouanement.

À compter du 1^{er} septembre 1995, les participants du CADEX peuvent, aux fins du TPG, du traitement tarifaire des pays moins développés parmi les pays en voie de développement et du traitement tarifaire des pays antillais du Commonwealth, présenter le formulaire A jusqu'à cinq jours suivant la date de dédouanement.

Le formulaire A pertinent identifié par le numéro de transaction originale en code à barres doit être présenté au port ou bureau régional pertinent afin d'être associé à la transaction.

Avec ce nouveau choix, les participants du CADEX ainsi que les non-participants bénéficieront des mêmes délais en ce qui concerne la présentation du formulaire A. De plus, cela correspond aux choix de l'importateur prévus au *Règlement sur la justification de l'origine des marchandises importées* pour la présentation du formulaire A, énumérés ci-dessous. On s'attend aussi à des bénéfices en temps et coûts en ce qui concerne les demandes de remboursement.



The *Proof of Origin of Imported Goods Regulations*, contained in Memorandum D11-4-2, allow for the presentation of the Form A, at time of release, at time of accounting, upon filing of refund requests under paragraph 74(1)(c.2) of the *Customs Act*, or at any time before a decision is made or deemed to have been made under subsections 57.2(1) or (2) of the *Customs Act*.

For information on the GPT, LDDC or CARIBCAN requirements, please refer to Memoranda D11-4-4 and D11-4-5, *Rules of Origin Respecting the General Preferential Tariff and Least Developed Developing Country Tariff and Rules of Origin Respecting CARIBCAN*. For further information on the proof of origin requirements, please consult Memorandum D11-4-2, *Proof of Origin*.

If any further information is required, please contact:

Origin Determination Directorate
Trade Administration Branch
6th floor
Connaught Building
Ottawa ON K1A 0L5

Attention: Sylvie Larose

Telephone: (613) 954-6864
Facsimile: (613) 954-2224

Le *Règlement sur la justification de l'origine des marchandises importées*, énoncé dans le *Mémoire D11-4-2*, permet la présentation du formulaire A au moment du dédouanement, au moment de la déclaration, dans le cas d'une demande de remboursement en vertu de l'alinéa 74(1)c.2) de la *Loi sur les douanes*, ou avant qu'une décision soit prise ou présumé avoir été prise aux termes des paragraphes 57.2(1) ou (2) de la *Loi sur les douanes*.

Pour des renseignements au sujet des exigences du TPG, du traitement tarifaire des pays moins développés parmi les pays en voie de développement et du traitement tarifaire des pays antillais du Commonwealth, veuillez vous référer aux *Mémoires D11-4-4 et D11-4-5, Règles d'origine aux fins du tarif de préférence général et du tarif des pays moins développés parmi les pays en voie de développement*. Pour de plus amples renseignements sur les exigences de justification de l'origine, veuillez consulter le *Mémoire D11-4-2, Justification de l'origine*.

Si vous avez besoin de plus amples renseignements, veuillez communiquer avec le :

Service de la détermination de l'origine
Direction générale de l'administration des
politiques commerciales
Édifice Connaught
6^e étage
Ottawa ON K1A 0L5

À l'attention de Sylvie Larose

Téléphone : (613) 954-6864
Télécopieur : (613) 954-2224





N-989

CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, September 6, 1995

Ottawa, le 6 septembre 1995

Subject

Aluminum Venetian Blind Material

This is to advise that the Department has concluded its reinvestigation of normal values and export prices of aluminum coilstock and steel head and bottom rails, for use in the manufacture of horizontal venetian blinds, originating in or exported from Sweden.

This reinvestigation was conducted pursuant to the *Special Import Measures Act* as part of the Department's enforcement of a Canadian International Trade Tribunal (CITT) finding. These goods are properly classified under the following Harmonized System tariff numbers:

7607.19.99	Aluminum Coilstock
7216.90.90	Steel Head Rail
7326.90.99	Steel Bottom Rail

Normal values have been issued to all known exporters. For new exporters or for new models not covered by this review, normal values will be established pursuant to a ministerial specification and will be based on the export price advanced by 203%. These values will be applicable to those goods released from Revenue Canada's possession on or after August 28, 1995.

In order to determine their liability for anti-dumping duty, importers of subject goods should contact their suppliers to determine whether specific normal values or advances over export prices will be applied to importations of subject goods. Importers can obtain normal values from the exporter or from the Department according to Memorandum D14-1-2, *Disclosure of Normal Value and Export Price Established under the Special Import Measures Act to Importers*. Importers are cautioned that new normal values may be higher

Objet

Matériaux pour stores vénitiens en aluminium

La présente a pour but de vous aviser que le Ministère a terminé sa nouvelle enquête sur les valeurs normales et les prix à l'exportation à l'égard de l'aluminium en rouleaux et des caissons supérieurs et inférieurs en acier, devant servir à la production de stores vénitiens horizontaux, originaires ou exportés de la Suède.

La nouvelle enquête, effectuée en vertu de la *Loi sur les mesures spéciales d'importation*, fait partie de la mise en vigueur par le Ministère d'une décision rendue par le Tribunal canadien du commerce extérieur (TCCE). Ces marchandises sont classifiées sous les numéros tarifaires du Système harmonisé suivants :

7607.19.99	Aluminium en rouleaux
7216.90.90	Caissons supérieurs en acier
7326.90.99	Caissons inférieurs en acier

Les valeurs normales ont été émises à tous les exportateurs connus. En ce qui concerne les nouveaux exportateurs et les nouveaux modèles non visés par cet examen, les valeurs normales seront établies selon une prescription ministérielle. Cette prescription ministérielle prévoit que les prix à l'exportation majorés de 203 % constitueront les valeurs normales. Ces valeurs seront en vigueur pour les marchandises en cause dédouanées à partir du 28 août 1995.

Afin de déterminer leur assujettissement aux droits antidumping, les importateurs des marchandises en cause doivent communiquer avec leurs fournisseurs pour déterminer si des valeurs normales spécifiques ou des majorations des prix à l'exportation s'appliqueront aux importations des marchandises en cause. Les importateurs peuvent obtenir ces valeurs normales de l'exportateur ou du Ministère conformément au Mémoire D14-1-2, *Divulgaration aux importateurs de la valeur normale et du prix à l'exportation établis*

than those currently in effect which may result in additional assessments of anti-dumping duty.

Importers are reminded that it is their responsibility to calculate and declare their anti-dumping duty liability. If importers are using the services of a customs broker to clear importations, the brokerage firm should be advised that the goods are subject to anti-dumping action and be provided with the information necessary to clear the shipments.

Should the importer disagree with the determination made on any importation of goods, a request for re-determination may be filed with the Director General, Anti-dumping and Countervailing Directorate. Such a request must be received within 90 days from the making of the determination, in the form and manner outlined in Memorandum D14-1-3, *Redetermination of Goods under the Special Import Measures Act*.

In addition, in cases where changes occur to domestic prices, market conditions, and/or costs associated with production and sales, the concerned parties are responsible for informing the Department of such changes in writing and in a timely manner. In the event that the concerned parties do not properly notify the Department of substantial changes or if they do not provide the information required to make any necessary adjustments to values, retroactive assessments will be applied if the Director General, Anti-Dumping and Countervailing Directorate, is of the opinion that such action is warranted.

Any questions concerning the above should be directed to:

Anti-dumping and Countervailing Directorate
Revenue Canada
Ottawa ON K1A 0L5

Officers' names and telephone numbers:

Kjerstine Holmes (613) 954-7395
Brian Hodgson (613) 954-7237

Facsimile: (613) 941-2612

en vertu de la Loi sur les mesures spéciales d'importation. Les importateurs sont priés de noter qu'il se peut que les nouvelles valeurs normales soient plus élevées que celles qui sont présentement en vigueur, ce qui pourrait résulter en des cotisations de droits antidumping supplémentaires.

Nous rappelons aux importateurs qu'il leur incombe de calculer et de déclarer les droits antidumping auxquels ils sont assujettis. Si les importateurs ont recours aux services d'un courtier en douane, ce dernier doit être avisé que les marchandises sont assujetties à des mesures antidumping et les renseignements nécessaires au dédouanement desdites marchandises doivent lui être fournis.

Si les importateurs ne sont pas d'accord avec les décisions du Ministère, ils peuvent présenter une demande de révision au Directeur général de la Direction des droits antidumping et compensateurs. Ces demandes doivent être reçues dans les 90 jours suivant la date de la décision, et doivent être présentées selon les modalités et la forme réglementaire soulignées dans le Mémoire D14-1-3, *Révision des marchandises en vertu de la Loi sur les mesures spéciales d'importation*.

De plus, lorsque les prix nationaux, les conditions de marché ou les coûts associés à la production et aux ventes sont modifiés, il incombe aux parties intéressées d'en aviser le Ministère par écrit et en temps utile. Si des changements importants se produisent et que le Ministère n'en est pas avisé par écrit et en temps utile, ou si les renseignements requis pour apporter les rajustements nécessaires aux valeurs ne sont pas fournis, des cotisations rétroactives peuvent être effectuées si le Directeur général de la Direction des droits antidumping et compensateurs estime qu'une telle mesure est justifiée.

Toute question concernant ce qui précède doit être adressée à la :

Direction des droits antidumping et compensateurs
Revenu Canada
Ottawa ON K1A 0L5

Noms des agents et numéros de téléphone :

Kjerstine Holmes (613) 954-7395
Brian Hodgson (613) 954-7237

Télécopieur : (613) 941-2612





CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, September 6, 1995

Ottawa, le 6 septembre 1995

Subject

Black Granite Memorials and Black Granite Slabs, Originating in or Exported from India

This is to advise that a re-investigation pursuant to the *Special Import Measures Act* has been initiated on September 1, 1995.

The re-investigation is part of the Department's enforcement of the Canadian International Trade Tribunal's injury finding of July 20, 1994, respecting black granite memorials of all sizes and shapes and black granite slabs in thicknesses equal to or greater than three inches, originating in or exported from India.

The subject goods are normally imported into Canada under the following 10-digit Harmonized System classification numbers:

6802.23.00.10
6802.23.00.20
6802.93.00.10
6802.93.00.20

Exporters will be provided the opportunity to submit information for the purpose of updating normal values and amounts of subsidy for the goods in question.

The new normal values, export prices, and amounts of subsidy will be issued on or before December 22, 1995, and will be applicable to those goods released from Canada Customs' possession on or after the conclusion date of the re-investigation.

Notice of the completion of this re-investigation will be published in a Customs Notice.

Objet

Monuments commémoratifs faits de granit noir et les tranches de granit noir, originaires ou exportés de l'Inde

La présente vous avise qu'une nouvelle enquête effectuée en vertu de la *Loi sur les mesures spéciales d'importation* a été ouverte le 1^{er} septembre 1995.

Cette nouvelle enquête a été entreprise par le Ministère en application de la décision rendue par le Tribunal canadien du commerce extérieur le 20 juillet 1994 sur les monuments commémoratifs faits de granit noir de toutes dimensions et formes et les tranches de granit noir d'une épaisseur de trois pouces ou plus, originaires ou exportés de l'Inde.

Les marchandises en cause sont habituellement importées au Canada sous les numéros tarifaires du Système harmonisé suivants :

6802.23.00.10
6802.23.00.20
6802.93.00.10
6802.93.00.20

Les exportateurs auront l'occasion de fournir des renseignements afin de mettre à jour les valeurs normales et les montants de subvention des marchandises en cause.

Les valeurs normales, les prix à l'exportation et les montants de subvention seront établis au plus tard le 22 décembre 1995 et s'appliqueront à toutes les marchandises en cause dédouanées à compter de la date de clôture de la nouvelle enquête.

L'avis de clôture de la nouvelle enquête sera publié dans un Avis des Douanes.



Importers are cautioned that the new normal values and amounts of subsidy, when issued, may be higher than those currently in effect, and should bear in mind the possibility of higher assessments of anti-dumping and/or countervailing duties once revised normal values and amounts of subsidy have been issued.

Les importateurs sont priés de noter que les valeurs normales et montants de subvention qui seront établis pourront être plus élevés que ceux qui sont présentement en vigueur et qu'il est possible que les droits antidumping ou compensateurs augmentent après que les valeurs normales et montants de subvention révisés auront été émis.

Any questions concerning the above should be directed to:

Veillez adresser toute question concernant ce qui précède à la :

Anti-dumping and Countervailing Directorate
Revenue Canada
Ottawa ON K1A 0L5

Direction des droits antidumping et compensateurs
Revenu Canada
Ottawa ON K1A 0L5

Officers' names and telephone numbers:

Noms des agents et leur numéro de téléphone :

J. Smith (613) 954-7381
T. Huzarski (613) 954-7373

J. Smith (613) 954-7381
T. Huzarski (613) 954-7373

Facsimile: (613) 954-2510

Télécopieur : (613) 954-2510





CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, September 27, 1995

Ottawa, le 27 septembre 1995

Subject

Baler Twine from the United States of America

This is to advise that a reinvestigation, pursuant to the *Special Import Measures Act*, has been initiated on September 8, 1995.

This reinvestigation is part of the Department's enforcement of the Canadian International Trade Tribunal's finding of past, present, and future injury, issued on April 22, 1994, respecting synthetic baler twine with knot strength of 200 pounds or less, originating in or exported from the United States of America.

The subject goods are normally imported into Canada under the ten-digit Harmonized System classification number:

5607.41.00.00.

New normal values and export prices will be effective for any subject goods released from Revenue Canada on or after December 6, 1995, or the date of the ruling letter to the exporter, whichever occurs first.

Importers are cautioned that new normal values, when issued, may be higher than those currently in effect. If the corresponding export prices have not risen by an equivalent amount, the result will be a greater margin of dumping than under current conditions. In short, importers should bear in mind the possibility of additional assessments of anti-dumping duty once the results of the reinvestigation have been issued.

Objet

La ficelle synthétique pour ramasseuse-presse provenant des États-Unis d'Amérique

Par cet avis, nous vous informons qu'une nouvelle enquête a été ouverte le 8 septembre 1995 en vertu de la *Loi sur les mesures spéciales d'importation*.

La nouvelle enquête découle de la mise en vigueur par le Ministère de la décision de préjudice passé, présent et futur, rendue par le Tribunal canadien du commerce extérieur le 22 avril 1994, au sujet de la ficelle synthétique pour ramasseuse-presse avec une résistance à la tension de 200 livres ou moins, originaire ou exportée des États-Unis d'Amérique.

Les marchandises en cause sont normalement importées au Canada sous le numéro tarifaire à dix chiffres du Système harmonisé suivant :

5607.41.00.00.

Les valeurs normales et les prix à l'exportation révisés s'appliqueront à toute marchandise en cause dédouanée à compter soit du 6 décembre 1995 ou de la date de notification de la décision à l'exportateur, selon la première éventualité.

Les importateurs sont priés de noter que ces nouvelles valeurs normales, une fois publiées, pourraient être plus élevées que les valeurs en cours. Si les prix à l'exportation correspondants n'ont pas été ajustés en conséquence, une marge de dumping plus élevée que sous les conditions actuelles pourraient en résulter. Les importateurs devraient donc retenir qu'il est possible que leur cotisation augmente suite à la publication des résultats de la nouvelle enquête.

A Customs Notice on the reinvestigation completion will be published.

Un Avis des douanes sur la conclusion de cette révision des valeurs normales et des prix à l'exportation sera publié.

Any questions concerning the above should be directed to:

Toute question doit être adressée à :

Revenue Canada
Ottawa ON K1A 0L5

Revenu Canada
Ottawa ON K1A 0L5

Attention: Anti-dumping and Countervailing Directorate

À l'attention de la Direction des droits antidumping et compensateurs

Officer's name and telephone number:

Nom et numéro de téléphone de l'agent :

Robert Veilleux (613) 954-7253
Facsimile: (613) 954-2510

Robert Veilleux (613) 954-7253
Télécopieur : (613) 954-2510





CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, September 29, 1995

Ottawa, le 29 septembre 1995

Subject

**Certain Solder Joint Pipe Fittings
Originating in or Exported from the
United States of America**

This is to advise that a re-investigation, pursuant to the *Special Import Measures Act*, has been initiated on September 12, 1995.

The re-investigation is part of the Department's enforcement of the Canadian International Trade Tribunal's finding of past, present and future injury, issued on October 18, 1993, respecting certain solder joint pressure pipe fittings and solder joint drainage, waste and vent pipe fittings, made of cast copper alloy, wrought copper alloy or wrought copper, originating in or exported from the United States of America, and produced by, or on behalf of, Elkhart Products Corporation, Elkhart (Indiana), Nibco Inc., Elkhart (Indiana), and Mueller Industries, Inc., Wichita (Kansas), their successors and assigns. The finding provided for a number of exclusions, a complete list of which can be obtained by contacting one of the officers listed below.

The subject goods are normally imported into Canada under one of the following 10-digit Harmonized System classification numbers:

7412.10.00.11
7412.10.00.19
7412.10.00.20
7412.10.00.90
7412.20.00.11
7412.20.00.12
7412.20.00.19
7412.20.00.20
7412.20.00.90

Objet

**Certains raccords de tuyauterie à
souder originaires ou exportés des
États-Unis d'Amérique**

La présente a pour but de vous informer qu'une nouvelle enquête a été ouverte le 12 septembre 1995 en vertu de la *Loi sur les mesures spéciales d'importation*.

La nouvelle enquête découle de la mise en vigueur par le Ministère de la décision de préjudice passé, présent et futur, rendue par le Tribunal canadien du commerce extérieur le 18 octobre 1993, au sujet de certains raccords de tuyauterie à souder, de types à pression et à drainage, renvoi et évent, faits en alliages de cuivre coulé, en alliages de cuivre ouvré ou en cuivre ouvré, originaires ou exportés des États-Unis d'Amérique et produits par les sociétés Elkhart Products Corporation, Elkhart (Indiana), Nibco Inc., Elkhart (Indiana) et Mueller Industries, Inc., Wichita (Kansas), leurs successeurs et ayants droit ou en leurs noms. La décision comporte certaines exclusions dont une liste complète peut être obtenue auprès des agents sousmentionnés.

Les marchandises en cause sont normalement importées au Canada sous l'un des numéros tarifaires à dix chiffres du Système harmonisé suivants :

7412.10.00.11
7412.10.00.19
7412.10.00.20
7412.10.00.90
7412.20.00.11
7412.20.00.12
7412.20.00.19
7412.20.00.20
7412.20.00.90



The new normal values will be effective for the subject goods released from customs on or after December 11, 1995, or the date of the ruling letter to the exporter, whichever occurs first.

Importers are cautioned that new normal values, when issued, may be higher than those currently in effect. If the corresponding export prices have not risen by an equivalent amount, the result will be a greater margin of dumping than under current conditions. In short, importers should bear in mind the possibility of additional assessments of anti-dumping duty once the results of the re-investigation have been issued.

In addition, when there are changes to domestic prices, market conditions, and/or costs associated with production and sales, the onus is on the concerned parties to advise the Department. When substantial changes occur and the Department has not been advised in writing and in a timely manner, or the required information to make any necessary adjustments to values is not provided, retroactive assessments will be applied where such action is warranted in the opinion of the Director General, Anti-dumping and Countervailing Directorate.

Notice of the completion of this re-investigation will be published in a Customs Notice.

Any questions concerning the above should be directed to:

Revenue Canada
Anti-dumping and Countervailing Directorate
Ottawa ON K1A 0L5

Officers' names and telephone numbers:

L. Nadon: (613) 954-7383
M. Hollins: (613) 954-7374
Fax: (613) 954-2510

Les valeurs normales révisées s'appliqueront à toutes les marchandises en cause dédouanées à compter soit du 11 décembre 1995 ou de la date de notification de la décision à l'exportateur, selon la première éventualité.

Les importateurs sont priés de noter que ces nouvelles valeurs normales pourraient être plus élevées que les valeurs courantes. Si les prix à l'exportation correspondants n'ont pas été ajustés en conséquence, une marge de dumping plus élevée que sous les conditions actuelles pourrait en résulter. Les importateurs devraient donc retenir qu'il est possible que leur cotisation augmente après la publication des résultats de la nouvelle enquête.

De plus, lorsque les prix nationaux, les conditions de marché et (ou) les coûts associés à la production et aux ventes sont modifiés, il incombe aux parties intéressées d'en aviser le Ministère. Si des changements importants se produisent et que le Ministère n'en est pas avisé par écrit en temps voulu ou si les renseignements requis pour apporter les rajustements nécessaires aux valeurs ne sont pas fournis, des cotisations rétroactives peuvent être établies si le directeur général de la Direction des droits antidumping et compensateurs estime qu'une telle mesure est justifiée.

Un Avis des douanes fera part de la conclusion de cette révision des valeurs normales et des prix à l'exportation.

Toute question doit être adressée à :

Revenu Canada
Direction des droits antidumping et
compensateurs
Ottawa ON K1A 0L5

Noms et numéros de téléphone des agents :

L. Nadon : (613) 954-7383
M. Hollins : (613) 954-7374
Télécopieur : (613) 954-2510





N-994

CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, September 27, 1995

Ottawa, le 27 septembre 1995

Subject

Objet

Customs Office Relocation

Réinstallation d'un bureau de douane

Effective September 25, 1995, the customs office at Regina, Saskatchewan, will be at the following address:

À compter du 25 septembre 1995, le bureau de douane de Regina (Saskatchewan) déménagera à l'adresse suivante :

3rd floor
Taxation Building
1955 Smith Street
Regina SK S4P 2N9

Immeuble de l'impôt
1955, rue Smith
3^e étage
Regina SK S4P 2N9

The telephone and fax numbers will remain the same.

Il n'y aura pas de changement aux numéros de téléphone ou de télécopieur.

This change will be reflected in the next revision of Memorandum D1-1-1, *List of Customs Offices*.

Cette modification paraîtra dans le prochain Mémoire D1-1-1, *Liste des bureaux de douane*.

For further information, please contact:

Pour obtenir de plus amples renseignements, veuillez communiquer avec :

A. Lalonde
A/Director
Operations and Policy Division
Travelers Directorate
8th floor
Sir Richard Scott Building
191 Laurier Avenue West
Ottawa ON K1A 0L5

A. Lalonde
Directeur intérimaire
Division de la politique et des opérations
Direction des voyageurs
Immeuble Sir Richard Scott
191, avenue Laurier Ouest
8^e étage
Ottawa ON K1A 0L5

Telephone: (613) 954-6370

Téléphone : (613) 954-6370



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CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, September 22, 1995

Ottawa, le 22 septembre 1995

Subject

Customs Office Code Changes

Please be advised that effective September 25, 1995, the office code for the port of Owen Sound, located in the Southern Ontario Region, will be changed from 0418 to 0482.

Importers/Brokers/Agents should note the following:

- All release packages, cargo control documents and bonded warehouse transactions will be identified by the old office codes up to and including September 24, 1995. Any related accounting (confirming) packages must refer to the original office code of release.
- All release and accounting packages, cargo control documents and bonded warehouse transactions submitted after September 24, 1995, must be identified by the new office codes.
- The monthly Form K 84, *Importer/Broker Account Statement*, for September 1995, will include two office totals for the offices concerned. One office total will reflect accounting packages released under the old office codes up to and including September 24, 1995. The second office total will reflect accounting packages released under the new office codes from and including September 25, 1995. Note that this also applies to low value shipments that are not part of the courier LVS process. Although confirming documentation is not due until

Objet

Modification des codes de bureau de douane

Cet avis vous informe qu'à partir du 25 septembre 1995, le nouveau code de bureau pour le port de Owen Sound dans la Région du Sud de l'Ontario sera changé de 0418 à 0482 :

Importateurs, courtiers ou mandataires, veuillez noter que :

- Tous les documents de mainlevée, de contrôle du fret ainsi que les transactions d'entrepôt de stockage pourront être identifiés par les anciens numéros de code de bureau jusqu'au 24 septembre 1995 inclusivement. Les documents de déclaration en détail qui s'y rattachent doivent aussi utiliser les anciens codes de bureau.
- Tous les documents de mainlevée ou de déclaration en détail, de contrôle du fret et les transactions d'entrepôt de stockage présentés après le 24 septembre 1995 doivent être identifiés par les nouveaux codes de bureau.
- Le formulaire K 84 mensuel, *Relevé de compte de l'importateur/courtier*, sera produit en deux parties. Un premier rapport démontrera la mainlevée des déclarations en détail sous les anciens numéros de code de bureau produites au et incluant le 24 septembre 1995. Le deuxième rapport démontrera la mainlevée des déclarations en détail produites à partir et incluant le 25 septembre 1995. Remarquez que ceci s'applique également aux expéditions de faible valeur qui ne font pas partie du processus de messagerie EFV. Bien que les déclarations de

October 24, 1995, releases prior to September 25, 1995, must be confirmed under the old office codes.

- All Headquarters account security holders who have central payment privileges will have their files updated accordingly.

These changes will be included in the next revisions of Memoranda D17-1-10, *Coding of Customs Accounting Documents*, D17-2-1/GST, *Coding of Adjustment Request Forms*, and D1-1-1, *List of Customs Offices*.

Any problems or concerns with these changes should be addressed to your regional customs office. For further information, please contact Rosalind Bell at (416) 973-8313, or:

Entry Section
Postal, Courier and LVS Division
Ottawa ON K1A 0L5

Officers: Denise Latour
(613) 954-7135

Steve Gorham
(613) 954-7136

confirmation ne viennent à échéance que le 24 octobre 1995, les mainlevées accordées avant le 25 septembre 1995 doivent être confirmées au moyen de l'ancien code de bureau.

- Tous les détenteurs d'un compte-garantie auprès de l'Administration centrale à qui on a accordé un privilège de paiement central, verront leur dossier mis à jour en conséquence.

Ces modifications figureront dans la prochaine révision des Mémoires D17-1-10, *Codage des documents de déclaration en détail des douanes*, D17-2-1/TPS, *Codage des formules de demande de rajustement*, et D1-1-1, *Liste des bureaux de douane*.

Pour toute question ou préoccupation au sujet de ces modifications, veuillez vous adresser à votre bureau régional des douanes. Pour de plus amples renseignements sur ce qui précède, veuillez communiquer avec Rosalind Bell au (416) 973-8313 ou avec la :

Section de la déclaration
Division des opérations postales, des messageries
et des EFV
Ottawa ON K1A 0L5

Agents : Denise Latour
(613) 954-7135

Steve Gorham
(613) 954-7136





CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, September 26, 1995

Ottawa, le 26 septembre 1995

Subject

Australia and New Zealand Tariff Rate Amendment

This Customs Notice advises you of the passage of an Order in Council on September 26, 1995, to introduce new rates of duty or to reduce existing preferential rates, set out in Schedule I of the *Customs Tariff*, which are applicable to certain goods originating in Australia or New Zealand. This Order is known as the *Australia and New Zealand Tariff Preference Maintenance Order*.

All of the reductions in rates are effective retroactively, most of them to January 1, 1995, and the others to June 13, 1995, or August 1, 1995. The rates will again be reduced on January 1, 1996, and January 1, 1997. Specific details of the reductions have been published in Tariff Notice T-95-9 which is currently being distributed to all subscribers to the *Customs Tariff*.

Refund claims from importers or their agents may be submitted to any customs office of the region in which the goods were accounted for.

Objet

Modification aux taux tarifaires pour l'Australie et la Nouvelle-Zélande

Le présent Avis des douanes vous met au courant de l'adoption le 26 septembre 1995 d'un décret du conseil qui introduit de nouveaux taux de droits de douane ou qui réduit des taux préférentiels actuels inscrits à l'annexe 1 du *Tarif des douanes*. Ces taux s'appliquent à certaines marchandises originaires de l'Australie ou de la Nouvelle-Zélande. Le décret est désigné sous le nom du *Décret sur le maintien de la préférence tarifaire pour l'Australie et la Nouvelle-Zélande*.

Toutes ces réductions de taux sont entrées en vigueur avec un effet rétroactif qui s'applique à la plupart des taux depuis le 1^{er} janvier 1995, tandis qu'il s'applique aux autres depuis le 13 juin 1995 ou le 1^{er} août 1995. Les taux seront encore réduits le 1^{er} janvier 1996 et le 1^{er} janvier 1997. Des détails précis au sujet des réductions ont été publiés dans l'Avis tarifaire T-95-9 qui est distribué en ce moment à tous les abonnés du *Tarif des douanes*.

Les demandes de remboursement des importateurs ou de leurs agents peuvent être présentées à n'importe quel bureau de douane dans la région où les marchandises ont été déclarées en détail.



Questions concerning the Order should be directed to the nearest Trade Administration Services office, to your CADEX representative, or to:

Revenue Canada
Tariff Policy and Nomenclature Development
4th floor
Connaught Building
555 MacKenzie Avenue
Ottawa ON K1A 0L5

Si vous avez des questions à poser à propos du décret susmentionné, veuillez communiquer avec le bureau le plus proche des Services de l'administration des politiques commerciales (SAPC), votre représentant du Système automatisé d'échange de données des douanes (SAED) ou avec :

Revenu Canada
Direction de l'élaboration de la politique et de la
nomenclature tarifaires
Édifice Connaught
555, avenue MacKenzie
4^e étage
Ottawa ON K1A 0L5





CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, September 27, 1995

Ottawa, le 27 septembre 1995

Subject

Tillage Tools from Brazil

A reinvestigation pursuant to the *Special Import Measures Act*, has been initiated on September 15, 1995.

This reinvestigation is part of the Department's enforcement of the Anti-dumping Tribunal's finding of future injury, issued on December 28, 1983, respecting deep tillage sweeps, field cultivator sweeps, reversible points, reversible heavy duty chisels, reversible twisted chisels, and reversible furrow shovels, known as tillage or earth engaging tools, used on chisel plows and field cultivators, originating in or exported from Brazil.

The subject goods are normally imported into Canada under the following 10-digit Harmonized System classification numbers:

8432.90.20.10
8432.90.20.20
8432.90.20.30
8432.90.20.40.

New normal values and export prices will be effective for any subject goods released from Revenue Canada on or after December 14, 1995, or the date of the ruling letter to the exporter, whichever occurs first.

Importers are cautioned that new normal values, when issued, may be higher than those currently in effect and importers should bear in mind the possibility of additional assessments of anti-dumping duty once the results of the reinvestigation have been issued.

Objet

Outils de travail du sol du Brésil

Une nouvelle enquête a été ouverte le 15 septembre 1995 en vertu de la *Loi sur les mesures spéciales d'importation*.

La nouvelle enquête découle de la mise en application par le Ministère de la décision de préjudice futur rendue par le Tribunal antidumping le 28 décembre 1983 sur des coeurs pour labours profonds, des coeurs pour cultivateurs, des pointes réversibles, des lames réversibles à gros usage, des lames vrillées réversibles et des socs réversibles, connus sous la désignation d'outils de travail ou de préparation du sol, montés sur des chisels et des cultivateurs agricoles, originaires ou exportés du Brésil.

Les marchandises en cause sont habituellement importées au Canada sous les numéros tarifaires du Système harmonisé des valeurs suivants :

8432.90.20.10
8432.90.20.20
8432.90.20.30
8432.90.20.40.

Les valeurs normales et les prix à l'exportation révisés s'appliqueront à toutes les marchandises en cause dédouanées à compter du 14 décembre 1995 ou de la date de notification de la décision à l'exportateur, selon la première éventualité.

Les importateurs sont priés de noter que ces nouvelles valeurs normales pourraient être plus élevées que les valeurs courantes et les importateurs devraient donc retenir qu'il est possible qu'ils soient assujettis à des cotisations antidumping supplémentaires après la publication des résultats de la nouvelle enquête.

Notice of the completion of this reinvestigation will be published in a Customs Notice.

Un Avis des douanes fera part de la conclusion de cette révision des valeurs normales et des prix à l'exportation.

Any questions concerning the above should be directed to:

Toute question doit être adressée à :

Revenue Canada
Anti-dumping and Countervailing Directorate
Ottawa ON K1A 0L5

Revenu Canada
Direction des droits antidumping et compensateurs
Ottawa ON K1A 0L5

Officer's name and telephone number:

Nom et numéro de téléphone de l'agent :

Peter Dupuis (613) 954-7378
Fax: (613) 954-2510

Peter Dupuis (613) 954-7378
Télécopieur : (613) 954-2510





CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, September 29, 1995

Ottawa, le 29 septembre 1995

Subject

**Automation of Refunds
for Non-commercial
(Casual) Mail-order Goods
Which Have Subsequently
Been Returned**

This notice provides information on a streamlined process for electronic filing of casual refund claims which are prepared by customs brokers on behalf of the casual importers.

On July 1, 1992, Revenue Canada introduced a new casual refund system designed to streamline the refunding or adjustment of duties, goods and services tax (GST), and provincial sales tax (PST) for all non-commercial (casual) importations. This system enables importers of casual goods to complete a simplified Form B 2G, *Customs Informal Adjustment Request*, and mail it to the nearest Casual Refund Centre. The completed form is then processed in order to authorize the issuance of a cheque to the importer for the refund of duties, GST, and PST.

Today, many mail-order companies are collecting the duties and taxes from the Canadian importer at time of ordering and entrusting a Canadian broker to obtain customs clearance of the goods and account for the duties and taxes to Revenue Canada. These brokers are also processing goods which are being returned to the mail-order company. Subsequently, the brokers submit to the Casual Refund Centres a B 2G application for a refund on behalf of the importer.

Objet

**Automatisation des remboursements
accordés à l'égard de marchandises
non commerciales (occasionnelles)
retournées après avoir été importées
par la poste**

Le présent avis fournit des renseignements sur le nouveau processus simplifié de regroupement et de transmission électronique des demandes de remboursement présentées à l'égard d'importations occasionnelles par un courtier au nom de l'importateur.

Le 1^{er} juillet 1992, Revenu Canada a adopté, pour les importations occasionnelles, un nouveau régime de remboursement visant à simplifier le processus de remboursement ou de rajustement des droits, de la taxe sur les produits et services (TPS) et de la taxe de vente provinciale (TVP) payés à l'égard d'importations non commerciales ou occasionnelles. Grâce à ce processus, les importateurs de marchandises occasionnelles peuvent obtenir rapidement un remboursement en remplissant un formulaire B 2G simplifié, *Demande informelle de rajustement des douanes*, et en l'envoyant par la poste au centre de remboursement pour importations occasionnelles le plus proche. Ce centre traite immédiatement la réclamation et autorise l'émission d'un chèque de remboursement des droits, de la TPS et de la TVP au nom de l'importateur.

De nos jours, les entreprises de vente par correspondance demandent souvent à l'importateur canadien de payer les droits et les taxes au moment où il passe la commande et elles confient à un courtier canadien la tâche d'obtenir le dédouanement et de verser les droits et les taxes à Revenu Canada. Ce sont ces courtiers ou mandataires qui s'occupent également des formalités liées aux marchandises retournées à l'entreprise et qui demandent un remboursement au compte de l'importateur.

To facilitate further this process, Revenue Canada is developing a streamlined process for casual refund claims submitted by brokers on behalf of importers for mail-order goods that have been returned to the exporter. The streamlined process applies only to casual mail-order goods returned to the mail-order company through a Canadian agent, and will enable authorized brokers to transmit electronically certain key information to a predetermined Casual Refund Centre. This information will be processed by the Casual Refund Centre which will authorize, in the name of the importer, the refund of the duties, GST, and PST (where applicable). The streamlined process allows the transmission of minimal data on the basis that original records of the import and export transactions are maintained by the broker. Minimum data will include: importer's name and mailing address with postal code; claim date; mode of transportation; customs receipt number (Form E 14 or B 15, or Form B 3 with a shipment identifier); date of export of goods; amount of duty refundable; amount of taxes refundable; amount of GST refundable; amount of PST refundable; and total refundable.

Revenue Canada will conduct verification checks by requesting the original import and export documentation. This must be presented to the requesting Casual Refund Centre within an acceptable time period after the request. An audit of the applicant's books may be performed by the Department.

The electronic filing process is anticipated to be available in early 1996. Brokers wishing to use this process must apply to the Department by completing Form E 613, *Agreement to Electronically Process Casual Refund Claims*, (see Appendix A). Copies of the agreement may be obtained by faxing a request to (613) 952-2134.

Applicants must be brokers residing in Canada; they must have accounted for the goods from the mail-order company upon importation; they must consolidate the export of goods imported to, and subsequently exported from, Canada; and they must maintain books and records in Canada on behalf of the mail-order company.

Pour simplifier davantage le traitement de ces demandes, Revenu Canada élabore un nouveau processus de demande de remboursement que les courtiers présenteront au nom de l'importateur à l'égard de marchandises occasionnelles retournées à l'exportateur après avoir été importées. Ce processus, ne s'appliquant qu'aux marchandises commandées qui ont été retournées par un agent canadien à l'entreprise de vente par correspondance, permettra au courtier autorisé de regrouper certains renseignements de base et de les transmettre ainsi au centre de remboursement pour importations occasionnelles préalablement désigné à cette fin. Après avoir traité les renseignements, ce centre autorisera le remboursement des droits, de la TPS et de la TVP, s'il y a lieu, au nom de l'importateur. Ce processus autorisera la transmission des données minimales requises à la condition que le courtier s'engage à maintenir les documents d'importation et d'exportation originaux. Ces données minimales devront inclure : le nom et l'adresse, y compris le code postal, de l'importateur; la date de la demande; le moyen de transport; le numéro du reçu de douane (les formulaires E 14 ou B 15, ou le formulaire B 3 et le numéro pour identifier l'envoi); la date d'exportation des marchandises; le montant de droit remboursable; le montant de taxe remboursable; le montant de TPS remboursable; le montant de TVP remboursable; et le total remboursable.

Revenu Canada entreprendra des vérifications en demandant les documents d'importation et d'exportation originaux. Ceux-ci devront être présentés aux centres de remboursement dans un délai raisonnable suivant leur réquisition. Le Ministère se réserve le droit de procéder à une vérification en règle des registres du demandeur.

Le traitement de transmission électronique est prévu pour le début de l'année 1996. Les courtiers qui désirent utiliser ce processus doivent en demander l'autorisation au Ministère en remplissant le formulaire E 613, *Accord pour transmettre électroniquement des demandes de remboursement*, (voir l'annexe A). Pour obtenir des exemplaires du formulaire en question, veuillez faire parvenir votre demande par télécopieur au (613) 952-2134.

Le demandeur doit être un courtier résidant au Canada. Il doit avoir produit la déclaration en détail des marchandises de l'entreprise de vente par correspondance au moment de l'importation, doit regrouper les marchandises qui ont été importées au, et par la suite exportées du, Canada, et il doit tenir au Canada des documents et des registres comptables au nom de l'entreprise de vente par correspondance.

Brokers are required to have appropriate power of attorney from the importer so that they may account for the duty and taxes to Revenue Canada and file the B 2G refund claims on behalf of each importer of casual mail-order goods. Appropriate power of attorney is also required should the brokers wish to have the refund cheques redirected to their address.

Data will be transmitted to a predetermined Casual Refund Centre as per the specifications outlined by the Department. Transmission will occur first on a test basis for each applicant to ensure that all data and systems are compatible. The specifications will be made available as soon as they are finalized.

This is an interim process until the Department completes its review of the mail-order study. The Department reserves the right to terminate any agreement if the conditions of the agreement are not met.

Any questions concerning the above should be directed to:

Revenue Canada
Customs Border Services
Postal, Courier, and LVS Division
Ottawa ON K1A 0L5

Officer's name and telephone number:

Denise Polesello (613) 952-9486

Seuls les courtiers ayant la procuration de l'importateur requise pourront rendre compte des droits et des taxes et présenter des demandes de remboursement B 2G à Revenu Canada au nom de chaque importateur de marchandises occasionnelles commandées par correspondance. Ils devront également s'assurer que la procuration du client les autorise, le cas échéant, à demander que les chèques de remboursement soient envoyés à leur adresse.

Les données seront transmises selon des modalités fixées par le Ministère à un centre de remboursement déterminé préalablement. La transmission se fera d'abord à titre expérimental pour chaque demandeur afin d'assurer la compatibilité des données et des systèmes. Les modalités seront accessibles aussitôt qu'elles auront été mises au point.

L'adoption du processus ne sera pas définitive tant que le Ministère n'aura pas terminé son examen de l'étude des ventes par correspondance. Le Ministère se réserve le droit de mettre fin à tout accord dont les conditions ne seraient pas respectées.

Toute question sur ce qui précède doit être adressée à :

Revenu Canada
Services frontaliers des douanes
Division des opérations postales, des
messageries et des EFV
Ottawa ON K1A 0L5

Nom et numéro de téléphone de l'agent :

Denise Polesello (613) 952-9486



APPENDIX A / ANNEXE A

APPENDIX A

ANNEXE A



AGREEMENT TO ELECTRONICALLY PROCESS CASUAL REFUND CLAIMS

ACCORD POUR TRANSMETTRE ÉLECTRONIQUEMENT DES DEMANDES DE REMBOURSEMENT

Part 1 ► Scope of the agreement Partie 1 ► Portée de l'accord

This document represents an agreement between Revenue Canada and the said broker authorizing the applicant to submit an electronic casual refund claim in accordance with the conditions outlined in this agreement.

Le présent accord entre Revenu Canada et le courtier mentionné ci-dessous autorise celui-ci à présenter électroniquement une demande de remboursement selon les conditions qui sont précisées dans cet accord.

A Name of Broker / Nom du courtier	Account Security Number Numéro du compte-garantie
Address / Adresse	
Primary Contact Person / Première personne-ressource	Tel. No. / N° de tél.
Secondary Contact Person / Deuxième personne-ressource	Tel. No. / N° de tél.

B Name of Mail Order Company Represented / Nom de l'entreprise de vente par correspondance représentée	
Address / Adresse	
Contact Person(s) / Personne(s)-ressource(s)	Tel. No. / N° de tél.
	Tel. No. / N° de tél.

Part 2 ► Conditions Partie 2 ► Conditions

Definitions Department means Revenue Canada.
Applicant means the authorized Canadian customs broker.
Claims means non-commercial refund applications under Section 76 of the Customs Act.

Définitions Ministère s'entend de Revenu Canada.
Demandeur s'entend des demandes de remboursement.
Réclamations s'entend des demandes de remboursement en vertu de la Loi sur les douanes.

- The applicant is required to have power of attorney to account for the duty and taxes to Revenue Canada and to file B 2G refund claims on behalf of importers of casual mail order goods. Power of attorney is also required should brokers wish to have the refund cheques redirected to their address. In this situation, brokers should also ensure that the power of attorney from the customer authorizes them to endorse the refund cheque issued in the customer's name. A copy of these powers of attorney should be attached to this application.
- An electronic casual refund claim, in the specified format, shall be transmitted to a designated casual refund centre.
- The original import and export documents related to each claim electronically presented shall be retained by the applicant.
- The Department may select any refund from the electronic refund claim and request from the applicant the original import and export documents for verification purposes, and present such documentation within an acceptable period of time after the date of the request.
- An audit may be performed by the Department and related costs may be payable by the applicant.
- The applicant agrees to comply with the requirements as detailed in the Electronic Casual Refund Participants Requirements document.
- If the power of attorney is terminated between the broker and client, Revenue Canada must be advised immediately.
- The Department reserves the right to terminate this agreement if the conditions of the agreement are not met.

- Le demandeur doit avoir la procuration pour rendre compte à Revenu Canada des droits et des taxes, et présenter des demandes de remboursement B 2G au nom d'importateurs de marchandises occasionnelles. La case échéant, le courtier devra s'assurer que la procuration du client autorise le courtier à endosser les chèques émis au nom de ce client. Des exemplaires des procuration doivent être annexés à la présente demande.
- Toute demande de remboursement électronique doit être transmise, dans la forme spécifiée, au centre de remboursement pour marchandises occasionnelles qui aura été désigné à cette fin.
- Le demandeur doit conserver les documents d'importation et d'exportation originaux pour chaque réclamation présentée électroniquement.
- Le Ministère se réserve le droit de choisir au hasard certaines des réclamations que vise la demande de remboursement et d'exiger que le demandeur lui présente les documents d'importation et d'exportation originaux nécessaires à la vérification, dans un délai raisonnable après la date de la demande.
- Le Ministère peut procéder à une vérification en règle et exiger que le demandeur paie les frais d'audit.
- Le demandeur accepte de se conformer aux exigences détaillées dans le document «Exigences des demandeurs» du programme des demandes de remboursement électronique.
- Si le client décide d'annuler la procuration donnée au courtier, Revenu Canada devra en être avisé immédiatement.
- Le Ministère se réserve le droit de mettre fin à l'accord si le demandeur ne respecte pas les conditions qui y sont précisées.

Part 3 ► Questionnaire Partie 3 ► Questionnaire

1. Number of returns expected in one year based on actual data. Nombre de demandes prévues au cours d'une année (selon les données réelles sur les marchandises).	3. Number of times expected to transmit on a weekly basis. Nombre de transmissions prévues par semaine :
2. Where will the claims be transmitted from? De quelle adresse les réclamations seront-elles envoyées ?	4. On which days would you prefer to transmit. Jours préférés pour la transmission :
<input type="checkbox"/> Same as Part 1 <input type="checkbox"/> Other (Specify Name and Address) <input type="checkbox"/> Autre :	<input type="checkbox"/> Once / Une <input type="checkbox"/> Twice / Deux <input type="checkbox"/> Other (Please specify) / D'autre (Veuillez préciser) <input type="checkbox"/> Monday / Lundi <input type="checkbox"/> Tuesday / Mardi <input type="checkbox"/> Wednesday / Mercredi <input type="checkbox"/> Thursday / Jeudi <input type="checkbox"/> Friday / Vendredi
5. To which casual refund centre would you prefer to transmit your claims? (Please number your top three preferences.) Quel est le centre de remboursement pour importations occasionnelles auquel vous aimeriez transmettre vos réclamations? (Veuillez choisir trois centres et les numéroter par ordre de préférence.)	
<input type="checkbox"/> Halifax <input type="checkbox"/> Montréal <input type="checkbox"/> Ottawa <input type="checkbox"/> Toronto <input type="checkbox"/> London <input type="checkbox"/> Winnipeg <input type="checkbox"/> Edmonton <input type="checkbox"/> Calgary <input type="checkbox"/> Vancouver	

Part 4 ► Declaration Partie 4 ► Déclaration

I, _____ Name / Nom	
I agree to comply with the conditions of this agreement. It is understood that in the event these conditions are not met, this agreement will be cancelled. J'engage à respecter les conditions précisées dans le présent accord. Il est entendu que celui-ci sera annulé si ces conditions ne sont pas respectées.	
Signature	Date

Part 5 ► Departmental Authorization Partie 5 ► Autorisation du Ministère

Customs Border Services / Services frontaliers des douanes			
Name / Nom	Title / Titre	Signature	Date
Trade Administration Services / Services d'administration des politiques commerciales			
Name / Nom	Title / Titre	Signature	Date

Audit required / Vérification requise : ☐ Yes / Oui ☐ No / Non

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Canada

CUSTOMS NOTICE • AVIS DES DOUANES

Ottawa, September 29, 1995

Ottawa, le 29 septembre 1995

Subject

Certain Machine Tufted Carpeting

This is to advise that, on September 29, 1995, the Department has concluded its reinvestigation of normal values and export prices of certain machine tufted carpeting, originating in or exported from the United States of America.

This reinvestigation was conducted pursuant to the *Special Import Measures Act* as part of the Department's enforcement of a Canadian International Trade Tribunal (CITT) finding issued April 21, 1992.

The subject goods are machine tufted carpeting, with pile predominantly of nylon, other polyamide, polyester or polypropylene yarns. Machine tufted carpeting is produced in a variety of colours, textures, patterns and weights for the residential and commercial floor covering markets. The subject goods include greige and unfinished carpeting as well as tufted outdoor carpeting known as artificial grass.

These goods are properly classified under the following Harmonized System tariff numbers:

5703.20.10.00
5703.30.10.10
5703.30.10.20
5703.90.10.00

As part of this reinvestigation, normal values have been issued to all known exporters. For those exporters which have not provided sufficient information to determine normal values, values have been determined on the basis of export price to Canada plus a percentage advance of 50.6%.

Objet

Certains tapis produits sur machine à touffeter

Le présent avis vous informe que, le 29 septembre 1995, le Ministère a terminé sa nouvelle enquête sur les valeurs normales et les prix à l'exportation de certains tapis produits sur machine à touffeter originaires ou exportés des États-Unis d'Amérique.

La nouvelle enquête, entreprise en vertu de la *Loi sur les mesures spéciales d'importation*, fait partie de la mise en application par le Ministère d'une décision rendue le 21 avril 1992 par le Tribunal canadien du commerce extérieur (TCCE).

Les marchandises en cause sont des tapis produits sur machine à touffeter, faits de poil où prédominent les fils de nylon ou autre polyamide, de polyester ou de polypropylène. Le tapis produit sur machine à touffeter est offert dans une grande variété de couleurs, de textures, de dessins et de poids sur les marchés du revêtement de sol résidentiel et commercial. Le tapis en cause comprend le tapis écru et non fini et le tapis d'extérieur connu sous le nom de gazon artificiel.

Ces marchandises sont classées sous les numéros tarifaires du Système harmonisé suivants :

5703.20.10.00
5703.30.10.10
5703.30.10.20
5703.90.10.00

Dans le cadre de cette nouvelle enquête, des valeurs normales ont été émises à tous les exportateurs connus. Dans le cas des exportateurs qui n'ont pas fourni suffisamment de renseignements pour établir les valeurs normales, les valeurs ont été établies en fonction du prix à l'exportation majoré de 50,6 %.

In order to ascertain their liability for anti-dumping duty, importers should contact the exporters to determine whether specific normal values or an advance over export price will be applied to importations of subject goods. For further information on this matter, please refer to Memorandum D14-1-2, *Disclosure of Normal Value and Export Price Established under the Special Import Measures Act to Importers*.

Importers are cautioned that new normal values may be higher than those currently in effect. If the corresponding export prices to Canada have not risen by an equivalent amount, the result will be a greater margin of dumping than under current conditions. In short, importers should bear in mind the possibility of additional assessments of anti-dumping duty.

Importers are reminded that it is their responsibility to calculate and declare their anti-dumping duty liability. If importers are using the services of a customs broker to clear importations, the brokerage firm should be advised that the goods are subject to anti-dumping action and should be provided with the information necessary to clear the shipments.

Should the importer disagree with the determination made on any importation of goods, a request for redetermination may be filed with the Director General, Anti-dumping and Countervailing Division. Such a request must be received within 90 days from the making of the determination, in the form and manner outlined in Memorandum D14-1-3, *Redetermination of Goods under Special Import Measures Act*.

Any questions concerning the above should be directed to:

Revenue Canada
19th floor
Sir Richard Scott Building
191 Laurier Avenue West
Ottawa ON K1A 0L5

Afin de déterminer leur assujettissement aux droits antidumping, les importateurs des marchandises en cause doivent communiquer avec leurs fournisseurs pour déterminer si des valeurs normales spécifiques ou des majorations des prix à l'exportation s'appliqueront aux importations des marchandises en cause. Pour plus de renseignements à ce sujet, veuillez consulter le Mémoire D14-1-2, *Divulgence aux importateurs de la valeur normale et du prix à l'exportation établis en vertu de la Loi sur les mesures spéciales d'importation*.

Les importateurs sont priés de noter que les nouvelles valeurs normales pourraient être plus élevées que celles présentement en vigueur. Si les prix à l'exportation correspondants n'augmentent pas d'un montant équivalent, la marge de dumping qui en résultera sera plus élevée que celle qui existe dans les conditions présentes. En résumé, les importateurs devraient retenir qu'il est possible que les droits antidumping augmentent après l'émission des nouvelles valeurs normales.

Nous rappelons aux importateurs qu'il leur incombe de calculer et de déclarer les droits antidumping auxquels ils sont assujettis. Si les importateurs ont recours aux services d'un courtier en douane, ce dernier doit être avisé que les marchandises sont assujetties à des mesures antidumping et les renseignements nécessaires au dédouanement desdites marchandises doivent lui être fournis.

Si les importateurs ne sont pas d'accord avec les décisions du Ministère, ils peuvent présenter une demande de révision au Directeur général de la Direction des droits antidumping et compensateurs. Ces demandes doivent être reçues dans les 90 jours suivant la date de la décision, et doivent être présentées selon les modalités et la forme réglementaire soulignées dans le Mémoire D14-1-3, *Révision des marchandises en vertu de la Loi sur les mesures spéciales d'importation*.

Toute question concernant ce qui précède doit être adressée à :

Revenu Canada
Immeuble Sir Richard Scott
191, avenue Laurier Ouest
19^e étage
Ottawa ON K1A 0L5

Attention: Anti-dumping and Countervailing Directorate

Officers' names and telephone numbers:

N. Hlaing (613) 954-1643
 A. Kelly (613) 954-7182
 D. Larson (613) 954-7181
 D. Michaud (613) 954-7271
 R. McTiernan (613) 954-7384
 R. McNally (613) 954-1663
 D. St-Arnaud (613) 954-7353

Facsimile: (613) 954-2510

À l'attention de la Direction des droits antidumping et compensateurs

Nom des agents et numéros de téléphone :

N. Hlaing (613) 954-1643
 A. Kelly (613) 954-7182
 D. Larson (613) 954-7181
 D. Michaud (613) 954-7271
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Télécopieur : (613) 954-2510

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The first part of the report deals with the general situation of the country and the progress of the work during the year.

1. General situation of the country	2. Progress of the work during the year
3. Results of the work during the year	4. Conclusions and recommendations
5. Appendix	6. Bibliography
7. Index	8. Summary
9. Glossary	10. List of abbreviations
11. List of symbols	12. List of figures
13. List of tables	14. List of references
15. List of footnotes	16. List of appendices
17. List of references	18. List of references
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99. List of references	100. List of references

The second part of the report deals with the specific results of the work during the year.

The third part of the report deals with the conclusions and recommendations.

The fourth part of the report deals with the appendix.

The fifth part of the report deals with the bibliography.

The sixth part of the report deals with the index.

The seventh part of the report deals with the summary.

The eighth part of the report deals with the conclusions and recommendations.

The ninth part of the report deals with the appendix.

The tenth part of the report deals with the bibliography.

The eleventh part of the report deals with the index.

The twelfth part of the report deals with the summary.

The thirteenth part of the report deals with the conclusions and recommendations.

The fourteenth part of the report deals with the appendix.

